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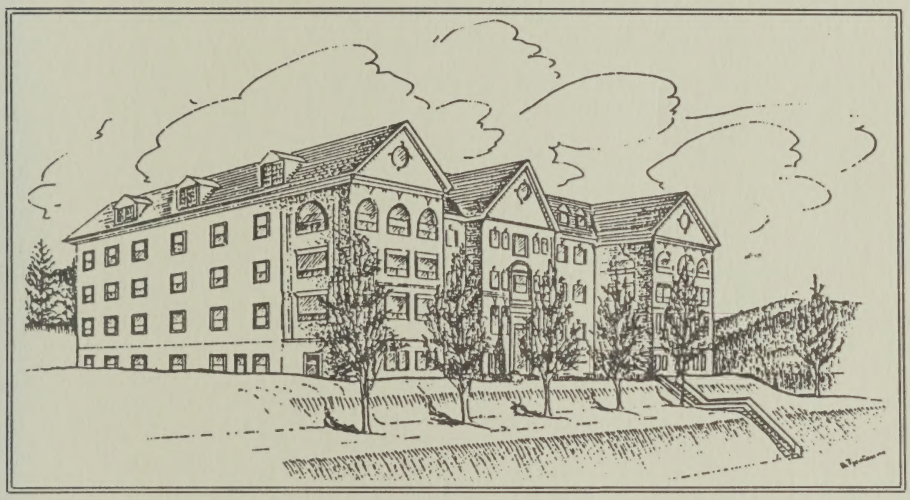
STATE of NEW HAMPSHIRE

COOS COUNTY



ANNUAL REPORT

FOR THE

YEAR ENDING DECEMBER 31

1985

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STATE OF NEW HAMPSHIRE

ANNUAL REPORT
OF
COOS COUNTY

FOR THE
YEAR ENDING DECEMBER 31
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COUNTY OFFICERS

1986

COUNTY COMMISSIONERS
Norman S. Brungot - Chairman, Colebrook
A. M. Sue Trottier - Clerk, Berlin
Thomas R. Corrigan, Lancaster

TREASURER
Paul E. Fortier, Milan

REGISTER OF DEEDS
Warren A. Bartlett, Lancaster

REGISTER OF PROBATE
J. Robert Savage, Berlin

JUDGE OF PROBATE
Frederick J. Harrigan, Colebrook

SUPERIOR COURT
Richard P. Dunfey, Chief Justice
Samuel Farrington, Clerk
Stephen Merrill, Attorney General
Pierre J. Morin, County Attorney
John D. Morton, Sheriff

MEDICAL REFEREES
Brian A. Beattie, M.D., Lancaster
William H. Gifford, M.D., Colebrook

SUPERINTENDENT/COORDINATOR
Frederick W. King, Sr., Stewartstown

ADMINISTRATOR, Stewartstown
Noella Cote, Berlin

ADMINISTRATOR, Berlin
Beatrice H. Coulombe, Gorham

HUMAN RESOURCES DIRECTOR
Roderick Ross, Gorham

ACCOUNTING SUPERVISOR
Suzanne L. Collins, Colebrook

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT NO. 1:	Colon Chappell, Pittsburg Beaton Marsh, Colebrook
DISTRICT NO. 2:	Frederic A. Foss, Columbia
DISTRICT NO. 3:	Josephine Mayhew, Northumberland
DISTRICT NO. 4:	Lynn C. Horton, Lancaster
DISTRICT NO. 5:	Harold W. Burns, Whitefield
DISTRICT NO. 6:	Phoebe A. Chardon, Jefferson
DISTRICT NO. 7:	Lawrence J. Guay, Gorham Donald F. Lamontagne, Gorham
DISTRICT NO. 8:	Norman A. Brideau, Berlin Catherine M. Brungot, Berlin Yvonne Coulombe, Berlin Lucille A. Ottolini, Berlin Romeo J. Theriault, Berlin Elmer H. York, Berlin

DELEGATION OFFICERS

Harold W. Burns, Chairman
Lawrence J. Guay, Vice Chairman
Josephine Mayhew, Clerk

COOS COUNTY DELEGATION MEETING
February 2, 1985

The Coos County Delegation met February 2, 1985, at the Coos County Nursing Home in Berlin at 10:00 A.M. for the purpose of reviewing the Statements of Revenue and Expenditures for fiscal year 1984. In addition, we had brief reports from committee members regarding the proposed 1985 budget.

Members present were Reps. Chappell, Marsh, Foss, Mayhew, Burns, Guay, Lamontagne, Brideau, Brungot, Coulombe, Ottolini, Theriault, and York.

The meeting was called to order by Chairman Burns at 10:10 A.M.

Chairman Burns opened the meeting with information from his January 29th County Chairmen meeting in Concord. The Court system was discussed - where it is, where it is going, and how the changes will affect the counties and their budgets. In addition, he spoke of Lakeview Academy, a new school in Whitefield for disturbed and troubled young people. The staff at Lakeview would be happy to show the facility and the work they are doing to the delegation. A tour will be arranged by Chairman Burns.

The Statement of Expenditures was discussed by account title and the delegation had an opportunity to get many items clarified. The motion was made by Rep. Coulombe and seconded by Rep. Theriault that the Report of Expenditures be accepted. The vote was unanimous.

The Statement of Revenues was discussed in the same way. The motion to accept the report was made by Rep. Chappell and seconded by Rep. Brideau. The vote to approve was unanimous.

The following motion was made by Rep. Coulombe and seconded by Rep. Marsh regarding Resolution #1:

RESOLUTION

Be it resolved by the COOS COUNTY DELEGATION duly convened on this 2nd day of February, 1985, that the Coos County Commissioners are hereby authorized to transfer from the Old Age Assistance line item and the Nursing Hospital - Stewartstown line item in the 1984 Coos County Budget funds to supplement the following named accounts in addition to the $53,500 previously authorized:

COUNTY ATTORNEY EXPENSE	2,139
SHERIFF'S DEPARTMENT	747
LANCASTER COURTHOUSE	531
SUPERIOR COURT	20
BOARD & CARE OF CHILDREN	10,147
JAIL/HOUSE OF CORRECTION	11,001
	24,585

Nothing in this resolution in any way authorizes the Coos County Commissioners to overspend the 1984 Budget in total.

Votes in favor of Resolution #1: 13
Votes opposed: 0

Mr. King gave the delegation a copy of Coos County Employee Survey which he explained. Brief reports by subcommittee chairpersons followed.

Chairman Burns mentioned that a bill is being considered to increase per diem of County delegates from $15.00 to $25.00 and he asked for the delegates feeling about the proposal. Further discussion on this issue and fuller subcommittee reports will be held in Concord at a time and date to be announced.

The motion to adjourn the meeting was made by Rep. Coulombe and seconded by Rep. Theriault. The meeting adjourned at 12:30 P.M.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

COOS COUNTY DELEGATION MEETING
February 27, 1985

The Coos County Delegation met February 27, 1985, at the State House, Concord, at 2:30 P.M. for the purpose of reviewing the proposed 1985 Budget adjustments.

Members present were Reps. Chappell, Marsh, Foss, Mayhew, Burns, Guay, Lamontagne, Brungot, Coulombe, Ottolini, Theriault, York, Horton, and Chardon. Also present was Superintendent/Coordinator Fred King.

The meeting was called to order by Chairman Burns and a discussion of the 1985 Proposed Budget Adjustments dated February 27, 1985 began. Mr. King brought us up to date on how these budget reductions were achieved. The net decrease in 1985 property taxes from the amount originally proposed will be $265,605.00. These reductions do not include any further reductions which may be voted by this delegation and further do not reflect a change in a wage decrease from the proposed 8%.

The Delegation was informed that our nursing homes are our source of pride. They are managed very efficiently and with a lot of love and care; they are also a source of income. We are also able to achieve a surplus from this source annually.

A long discussion on wages, with a show of pride for our employees, but also the knowledge that the wage increase has to be less than the 8% as included in the proposed budget, followed. The pressure from the taxpayers is great; therefore, the following motion was made by Rep. Marsh and seconded by Rep. Horton: "The delegation intends that the Commissioners consider a six (6) percent increase for all hourly employees". The vote was unanimous.

We did not adjourn. The next meeting on March 16, 1985, will be at 10:00 A.M. at the Nursing Hospital in West Stewartstown.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

COOS COUNTY DELEGATION MEETING
March 16, 1985

The Coos County Delegation met March 16, 1985, at the West Stewartstown Nursing Hospital for the purpose of considering the 1985 Coos County Budget as proposed by the County Commissioners and to take appropriate action.

Members present were Reps. Brideau, Burns, Brungot, Chappell, Chardon, Coulombe, Foss, Guay, Horton, Lamontagne, Marsh, Mayhew, Ottolini, Theriault, and York. Also present were Commissioners Brungot, Corrigan, and Trottier, County Administrators and staff, and the public.

The meeting was called to order at 10:00 A.M. by Chairman Burns beginning with one minute of silence in memory of Rebecca Gagnon, former delegate.

After an explanation by Chairman Burns that he would be considering motions on the budget in blocks of expenditures, a motion was made by Rep. Chardon, seconded by Rep. Brungot, to discuss the Criminal Justice items 17 through 21 and Social Service Agencies items 36 through 41 out of order to accommodate the Sheriff and the public sector. The vote to approve the motion was unanimous.

ITEMS 17-21: Rep. Horton moved to accept $104,150 Sheriff's Dept., $37,970 County Attorney, $10,000 Medical Referees, $391,195 Jail/House of Correction and $1,500 Jail Specials. Motion was seconded by Rep. Chardon. Vote was 14 yeas and 0 nays.

ITEMS 36-41: Rep. Chardon moved to accept $8,000 RSVP, $7,000 Family Planning, $3,000 Response Program, $3,000 Food Pantry, and $7,000 Senior Meals. Rep. Coulombe seconded the motion. Vote was 14 yeas and 0 nays.

ITEMS 1-4: Rep. Horton moved to accept $13,950 Commissioners Salaries, $43,435 Administration Expense, $2,250 Treasurer's Salary, and $2,410 Treasurer's Expense. The motion was seconded by Rep. Chardon. Vote was 14 yeas and 0 nays.

ITEMS 5-7: Rep. Horton moved to accept $20,500 Register Deeds Salary, $39,190 Register's Expense and $2,200 Register's Specials. The motion was seconded by Rep. Foss. Upon a vote of the Delegation not to raise and appropriate funds for continued equity plan payments to Xerox for a photocopier, Rep. Chardon amended Rep. Horton's motion to accept $38,190 for Register's Expense and $2,750 for Register's Specials. The amended motion was seconded by Rep. Foss. Vote was 14 yeas and 0 nays.

ITEMS 8-9: Rep. Horton moved to accept $30,740 Berlin Courthouse, $31,480 Lancaster Courthouse. The motion was seconded by Rep. Chardon. Vote was 14 yeas and 0 nays.

ITEMS 10-14: Rep. Chardon moved to accept $41,535 Welfare Administration, $12,000 Soldiers' Aid, $55,000 County Welfare, $125,000 Board/Care of Children, and $1,260,000 State Assistance Programs. The motion was seconded by Rep. Foss. Vote was 14 yeas and 0 nays.

ITEMS 15-16: Rep. Marsh moved to accept $48,550 Superior Court and $2,000 Probate Court. The motion was seconded by Rep. Horton. Vote was 14 yeas and 0 nays.

It was agreed to consider the enterprise funds as individual line items.

ITEM 22: Rep. Coulombe moved to accept $1,941,465 for the West Stewartstown Nursing Hospital. The motion was seconded by Rep. Horton. Vote was 13 yeas and 1 nay.

ITEM 23: Rep. Coulombe moved to accept $10,000 for West Stewartstown Nursing Hospital Specials. The motion was seconded by Rep. Horton. Vote was 14 yeas and 0 nays.

ITEM 24: Rep. Chardon moved to accept $2,094,705 for the Berlin Nursing Home. The motion was seconded by Rep. Coulombe. Vote was 14 yeas and 0 nays.

ITEM 25: Rep. Coulombe moved to accept $27,000 for Berlin Nursing Home Specials. The motion was seconded by Rep. Horton. Vote was 14 yeas and 0 nays.

ITEM 26-27: Rep. Foss moved to accept $209,315 County Farm and $29,000 Farm Specials. The motion was seconded by Rep. Marsh. Vote was 13 yeas and 1 nay.

ITEM 28: Rep. Chardon moved to accept $10,000 Land Management Contract. The motion was seconded by Rep. Horton. Vote was 13 yeas.

ITEM 29: Rep. Horton moved to accept $88,123 Cooperative Extension Service. The motion was seconded by Rep. Chardon. Vote was 14 yeas.

ITEM 30: Rep. Foss moved to accept $3,772 Cooperative Extension Service Specials. The motion was seconded by Rep. Marsh. Vote was 14 yeas.

ITEM 31: Rep. Horton moved to accept $7,020 Soil Conservation Service. The motion was seconded by Rep. Chardon. Vote was 14 yeas.

ITEMS 32-35: Rep. Horton moved to accept $82,000 Principal Long Term Notes, $85,000 Principal Bonded Debt, $113,000 Interest Short Term Notes and $550 Interest Long Term Notes. The motion was seconded by Rep. Chardon. Vote was 13 yeas.

ITEM 42: Rep. Chardon moved to accept $5,500 Special Services for Unincorporated Towns. The motion was seconded by Rep. Horton. Vote was 13 yeas.

ITEM 43: Rep. Horton moved to accept $5,000 Delegation Expense. The motion was seconded by Rep. Chardon. Vote was 13 yeas.

Upon a motion made by Rep. Horton, seconded by Rep. Chardon, it was voted to accept $7,014,055 as revenues from all sources.

Rep. Theriault spoke on the expanding elderly population and the need to study the problem of long term care for this group. As legislators, we must work towards finding viable programs and hopefully solutions. A committee to study long term care

and elderly programs was appointed to include Rep. Theriault as Chairman, Rep. Brungot, Rep. Marsh and Rep. Guay.

Rep. Ottolini expressed her concerns about the spiraling property taxes and suggested we keep in mind ways to cut the expenditures.

The following resolutions were then acted upon:

RESOLUTIONS

RESOLUTION 1: Be it resolved by the Coos County Delegation duly convened on this 16th day of March, 1985, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1985 shall be $7,014,055. The motion to accept Resolution 1 was made by Rep. Coulombe and seconded by Rep. Horton. Vote was 14 yeas and 0 nays.

RESOLUTION 2: Be it resolved by the Coos County Delegation that the sum of $4,826,720 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 1985. The motion to accept Resolution 2 was made by Rep. Horton and seconded by Rep. Brungot. Vote was 14 yeas and 0 nays.

RESOLUTION 3: Be it further resolved that, the total appropriation being in excess of the total estimated income in the amount of $2,187,335, the Treasurer shall issue his warrant to the Towns and City in the County for this amount. Resolution 3 was moved by Rep. Horton and the motion was seconded by Rep. Foss. Vote was 14 yeas and 0 nays.

RESOLUTION 4: Be it resolved that Federal General Revenue Sharing Funds for the 1985 Fiscal Year be allocated for Welfare Related Items in the amount of $150,000. The motion to accept Resolution 4 was made by Rep. Horton and seconded by Rep. Marsh. Vote was 14 yeas and 0 nays.

RESOLUTION 5: Be it resolved that $150,000 of the operating surplus for the year 1984 be appropriated in the 1985 budget for the purpose of reducing taxes for 1985. Resolution 5 was moved by Rep. Horton and the motion was seconded by Rep. Marsh. Vote was 14 yeas and 0 nays.

RESOLUTION 6: Be it resolved by the Coos County Delegation duly convened on the 16th day of March, 1985, to hereby authorize the County Commissioners to borrow in long term notes the funds necessary to purchase the following items found as SPECIALS in the 1985 budget:

1.	Register of Deeds Special	$ 2,750
2.	Jail/House of Correction Special	1,500
3.	Nursing Hospital Specials	10,000
4.	Nursing Home Specials	27,000
5.	Farm Specials	29,000
6.	Coop. Ext. Service Specials	3,770
		$74,020

The motion to accept Resolution 6 was made by Rep. Marsh and seconded by Rep. Foss. Vote was 14 yeas and 0 nays.

The following motion was made by Rep. Marsh and seconded by Rep. Coulombe: "The Delegation extends its appreciation to the Commissioners and their staff for the policies and procedures employed to establish the 1985 budget". The vote to approve was unanimous.

The meeting was adjourned at 3:00 P.M. upon a motion by Rep. Coulombe and seconded by Rep. Theriault.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

COOS COUNTY DELEGATION MEETING
May 4, 1985

The Coos County Delegation met on Saturday, May 4, 1985, at the West Stewartstown Nursing Hospital for the purpose of considering the First Quarter Financial Report of the County Commissioners.

Members present were Reps. Brideau, Burns, Brungot, Chappell, Coulombe, Foss, Guay, Lamontagne, Marsh, Mayhew, Ottolini, and Theriault. In addition, Commissioners Trottier and Corrigan, Mrs. Cote, Mr. King, and Mrs. Collins were present.

The meeting was called to order at 10:00 A.M. by Chairman Burns. The delegates considered the first quarter financial report. Discussion and questions followed especially on the status of the courthouses, the court system, the County farm, and the Board and Care of Children. It was stated that the County is struggling with the City of Berlin through the courts to resolve the financial liability of special children placed by the courts. The County is seeking to recover the educational costs from the school district. The County expects to spend in excess

of $190,000 this year alone on special placements if the schools do not cover their portion of the costs. A committee of delegates will take the matter up with the Berlin School District and express the concerns of the entire delegation.

Rep. Theriault moved to accept the Statement of Expenditures as presented. The motion was seconded by Rep. Coulombe and the vote to accept was unanimous.

Rep. Foss moved to accept the Statement of Revenues as read. The motion was seconded by Rep. Ottolini and the affirmative vote was unanimous.

Rep. Theriault reported on his committee's work on the "Long Term Care of the Elderly". The delegates were given the background on the building of the Berlin Nursing Home and the necessity of the County being involved with any future growth of the system. Rep. Theriault and his committee will continue the study and give further reports.

A discussion of Senate Bill 1 (dealing with settlement) was concluded with Rep. Mayhew's suggestion that each delegate should get a copy of the bill and that she would mail them the amendments.

It was reported that the union election in Berlin resulted in 34 votes for union representation and 43 votes against.

Rep. Theriault moved to adjourn the meeting, seconded by Rep. Brungot, and the meeting adjourned at 12:00 noon.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

COOS COUNTY DELEGATION MEETING
July 24, 1985

The Coos County Delegation met on Saturday, July 24, 1985, at 10:00 A.M. at the Coos County Nursing Home in Berlin for the purpose of considering and acting upon the Second Quarter Financial Report of the County Commissioners for 1985.

Members present were Reps. Brideau, Chappell, Horton, Chardon Brungot, Theriault, Ottolini, Coulombe, Burns, and Mayhew. In addition, Commissioners Brungot and Trottier, Administrators Coulombe and Cote, and Superintendent King were present.

The meeting was called to order at 10:00 A.M. by Chairman Burns. Burnham Judd, representing the Department of Resources and Economic Development, Division of Forests and Lands, briefed the Delegation on the proposed Forest Conservation Budget for F.Y. 86 totaling $40,000.

Rep. Horton moved to accept the proposed Forest Conservation Fund budget for F.Y. 86 as presented. The motion was seconded by Rep. Brungot and the vote to accept was unanimous.

Thank you notes from Mr. Oleson and Mr. Valliere were acknowledged by the Delegation.

The Delegation then considered the Statement of Expenditures for the period ending 06/30/85. A discussion on the Courthouse buildings, especially the need for roof repairs on the Berlin Courthouse, led into a discussion on the possible future of both courthouses. The Courthouse subcommittee is to check into the costs of repairs and maintenance and is to look at the long range plans for both buildings. The ever increasing costs of Item 14 - Board/Care of Children will necessitate the need for a supplemental F.Y. 85 budget. Chairman Burns asked for a vote of the Delegation as to when and where a public hearing for the supplementary budget should be held. The Delegation approved a date of August 15 at the Berlin Courthouse at 10:00 A.M. for the public hearing and 11:00 A.M. for the Delegation meeting to vote on the budget.

Rep. Horton moved to accept the Statement of Expenditures as presented. The motion was seconded by Rep. Brungot. The vote to accept the motion was unanimous.

Rep. Coulombe moved to accept the Statement of Revenues as read. The motion was seconded by Rep. Chardon. The vote to accept was unanimous.

Mrs. Beatrice Coulombe, Administrator of the Berlin Nursing Home, in response to a request for information on the new AT&T MERLIN communications system, gave the Delegation the background information on the old system and the reasons for needing the change. A written report was also submitted.

It was mentioned that a new system is also needed in West Stewartstown and a similar report on that AT&T system will be submitted to the Delegation for review at a later date.

A report was given to the delegates on the population increases in the nursing homes. The report contained both good and bad news. On one hand, the County receives additional revenue but on the other hand, an increase in patients necessitates hiring more personnel. Patients are released from hospitals earlier, often involving the need for long term care with more sophisticated equipment and requiring more rehabilitative services and more specialization.

A bequest left to the West Stewartstown Nursing Hospital will provide for the cost of conducting a study on the best utilization of space and personnel in that facility. A study of asbestos problems will also be conducted. The following subcommittee was chosen to help in this study: Rep. Foss, Brideau, Theriault, and Marsh.

Rep. Chardon moved the following: "Any member of the Delegation requesting copies of the minutes of the Commissioners meetings mailed to their homes must submit the request in writing. The charge will be charged against the delegation budget. This proposal is for one year and will be reviewed annually." The motion was seconded by Rep. Brungot. Nine noted yes and one vote was opposed.

Rep. Horton moved to adjourn the meeting, seconded by Rep. Coulombe. The meeting adjourned at 12:05 P.M.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

COOS COUNTY PUBLIC HEARING
August 15, 1985

The Coos County Delegation met on August 15, 1985, at 10:00 A.M. at the Coos County Courthouse in Berlin for a PUBLIC HEARING called by the County Commissioners to consider a supplemental budget request for 1985.

Members present were Representatives Brungot, Burns, Chappell, Coulombe, Guay, Horton, Lamontagne, Marsh, Mayhew, and Ottolini. In addition, Commissioners Trottier and Corrigan, Superintendent King, and Nursing Home Administrator Cote were in attendance. Several representatives of the press, the Berlin City Manager, Gorham Town Manager and a few from the public were present.

The public hearing was called to order at 10:05 A.M. by Chairman Burns. Mr. King give the opening remarks citing the reasons necessitating additional funding in 1985. Specifically, an increase in the Superior Court line item of $51,650, an increase in Public Welfare line item of $75,000, and a total of $15,000 requested for capital improvements with $10,000 designated to replace the roof on the courthouse in Berlin and $5,000 for new improvements to the heating system at the Nursing Hospital in West Stewartstown were described. The last capital improvement items would be funded with long term notes.

The additional Superior Court funding was requested to pay an invoice just received from the Administrative Office of the Courts totaling $100,182.00. When the state took over the court system, it was anticipated that there would be a $2.75 million deficit in the '85 biennium and legislation was passed whereby the counties would fund this shortage on a population basis. At this point, the Governor's office and Dept. of Administrative Services claim that the deficit does indeed exist; however, the courts are stating that a large surplus exists at the close of business 06/30/85. The counties have agreed to delay payments; however, since the Dept. of Revenue Administration will be setting tax rates in early September, the Commissioners are asking approval of the funds should the outcome require the counties to pay the assessments. Should the determination be that the counties do not owe the assessment, the total appropriated will go to reducing taxation in 1986.

Questions were raised relative to what would happen if the additional funds needed were not appropriated by the Delegation. Mr. Berkowitz, Berlin City Manager, questioned the need for the increase and said it would create a hardship on the City of Berlin. Mr. Ayer, Gorham Town Manager, questioned all aspects of the issue and suggested the county not pay the State.

On the issue of the Public Welfare increase of $75,000.00, Mr. King explained that high costs of Board and Care of Children due to court-ordered placements were the cause of the shortfall in this line item. He also briefed the public on the pending court hearing whereby the County is seeking to recover special placement costs from the City of Berlin School District. Senate Bill 1 which is effective January 1, 1986, will alleviate 75% of the cost of these placements; however, for F.Y. 85 additional funds are necessary to meet current obligations. Discussion followed on the implications to the County of Senate Bill 1. It was the concensus of the public that there are doubts about the ability of the towns and city to assume these extra welfare costs.

Regarding the funding requested for capital improvements, the first item of discussion was the roof on the courthouse in Berlin. It is felt that it is more cost efficient to replace the roof than to repair it; when the State Court System determines if it wants an alternate court building and the building has to go on the market, it's value will be greater if it has a good roof.

Funding is also being sought by the Commissioners in the amount of $5,000.00 to overhaul the boilers and replace the burners and controls on the heating plant at the Nursing Hospital in Stewartstown. Fuel cost savings and less maintenance costs will provide a short payback period for the investment.

After several questions were raised by the delegates and public, the public hearing adjourned at 11:10 A.M.

COOS COUNTY DELEGATION MEETING
August 15, 1985

At 11:15 A.M., Chairman Burns called the meeting to order. He announced that Rep. York was hospitalized but is now recuperating at his home. The Delegation wished him a speedy, full recovery. Also a correction in the minutes of the July 24, 1985 meeting was noted: A thank you note from the family of Mr. Leroy Maines was acknowledged.

Rep. Burns began the meeting with comments on the escalating costs of property and liability insurance for counties and governmental agencies. The Delegation then discussed the items included in the supplemental budget and voiced many doubts and concerns about the increases in the county tax rate. Votes were taken on each line item:

ITEM 1: Rep. Lamontagne moved to vote down the supplemental budget appropriation request in its entirety. The motion was seconded by Rep. Ottolini. The motion failed 8 to 2.

Rep. Guay moved NOT to raise and appropriate the sum of $51,650.00 for the Superior Court. The motion was seconded by Rep. Ottolini and Rep. Lamontagne. The motion passed 6 to 4.

ITEM 2: Rep. Horton moved to raise and appropriate the sum of $75,000.00 for the purpose of public welfare. The motion was seconded by Rep. Marsh. The motion passed 6 to 4.

ITEM 3: Rep. Marsh moved to raise and appropriate the sum of $15,000.00 for the capital improvements to the County Courthouse - Berlin and for the W. S. Nursing Hospital boilers. The motion was seconded by Rep. Horton. The motion passed 8 to 2.

The following resolutions were acted upon:

RESOLUTIONS

RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this 15th day of August, 1985, that we hereby authorize a supplemental appropriation of $90,000.00 to the 1985 Coos County Budget. This sum is authorized for expenditure of funds for board and care of children and capital improvements.

MOTION BY: Rep. Horton
SECOND BY: Rep. Marsh

VOTES IN FAVOR: 8
VOTES OPPOSED: 2

RESOLUTION #2

Be it resolved that the Coos County Delegation duly convened on this 15th day of August, 1985, does hereby authorize the County Treasurer to borrow in long-term notes prior to December 31, 1985, the sum of $15,000.00 to finance the cost of capital improvements presented in the supplemental budget of August 15, 1985.

MOTION BY: Rep. Horton
SECOND BY: Rep. Marsh

VOTES IN FAVOR: 8
VOTES OPPOSED: 2

RESOLUTION #3

Be it resolved that the Coos County Delegation duly convened on this 15th day of August, 1985, hereby amends the total of the 1985 COOS COUNTY BUDGET to be $7,104,055.00.

MOTION BY: Rep. Horton
SECOND BY: Rep. Coulombe

VOTES IN FAVOR: 8
VOTES OPPOSED: 2

RESOLUTION #4

Be it resolved by the Coos County Delegation duly convened on this 15th day of August, 1985, that the amended total of estimated income from all sources except taxation shall be $4,841,720.00.

MOTION BY: Rep. Horton
SECOND BY: Rep. Marsh

VOTES IN FAVOR: 8
VOTES OPPOSED: 2

RESOLUTION #5

Be it resolved that the total appropriation for 1985 being in excess of the total estimated income in the amount of $2,262,335.00, the Treasurer shall issue his warrant to the Towns and City in the County this amended amount.

MOTION BY: Rep. Horton
SECOND BY: Rep. Marsh

VOTES IN FAVOR: 8
VOTES OPPOSED: 2

Representative Horton moved to adjourn the meeting, seconded by Rep. Lamontagne. The meeting adjourned at 12:20 P.M.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

COOS COUNTY DELEGATION MEETING
November 2, 1985

The Coos County Delegation met on Saturday, November 2, 1985 at 10:00 A.M. at the Coos County Nursing Hospital in West Stewartstown for the purpose of considering and acting upon the Third Quarter Financial Statements of the County Commissioners for 1985.

Members present were Reps. Brideau, Brungot, Burns, Chappell, Coulombe, Foss, Horton, Lamontagne, Marsh, Mayhew, Ottolini, Theriault, and York. In addition, Commissioners Brungot, Trottier and Corrigan, Administrators Coulombe and Cote, Superintendent King, Sheriff Morton and Sue Collins.

The Delegation considered the Statement of Expenditures with Chairman Burns reading each line item and reserving time for further discussion of items which required detailed information and/or a vote of the delegation. The line items in question were County Auditors, Lancaster Courthouse, Board/Care of Children, Superior Court, County Attorney, and Medical Referees. The delegates discussed all other line items and returned to the following line items individually:

1. COUNTY AUDITORS: It was explained that for the 1986 audit a new firm has been retained; however, a transfer of $1,040.00 is requested to complete the 1985 costs incurred. In the future, the cost of audit will be significantly less.

Representative Horton moved to authorize the transfer from line items in the 1985 County budget to this account the amount of $1,040.00. The motion was seconded by Rep. Brungot and the vote to approve the transfer was unanimous.

2. LANCASTER COURTHOUSE: The old janitor has left the county's employment; he has accrued sick leave and vacation time totaling almost $5,000.00 to which he is entitled under the County's Personnel Policies. In addition, $2,100.00 is requested for heating the courthouse for an extended period of time this fall. Both items were not anticipated requiring the approval of a transfer. Further discussion followed on the current negotiations between the County Commissioners and the Administrative Office of the Courts for rental of the two county courthouses. It was explained that the rental paid by the State would take into account the extra costs of heating and some of the costs of renovations if required. At the current time, the County anticipates receiving well over $20,000.00 annually in rent on both its facilities.

Representative Horton moved to authorize the transfer from line items in the 1985 County budget to this account in the amount of $7,100.00. The motion was seconded by Rep. Foss and the vote to approve the transfer was unanimous.

3. BOARD/CARE OF CHILDREN: The delegation received updated information on the legal action brought by the County against the Berlin School District relative to reimbursement for educational costs of certain placements.

4. SUPERIOR COURT: The State has submitted final court revenue and expenditure figures for the last fiscal year and has notified the N.H. Association of Counties of the new assessments due from the counties. An additional $16,735.00 will be required from Coos County over and above the amount previously budgeted.

Representative Horton moved to authorize the transfer from line items in the 1985 County budget to this account in the amount of $16,735.00. The motion was seconded by Rep. Brungot and the vote results are as follows: 4 NO, 9 YES, and the Chairman declared the vote in the affirmative.

5. COUNTY ATTORNEY: The need for an additional $300.00 for the county attorney's expenses was requested by Atty. Morin in a letter to the Chairman. Rep. Lamontagne moved not to transfer the amount of $300.00 from other line items to the County Attorney line item. The motion was seconded by Rep. Chappell and the vote taken was as follows: 10 YES, 3 NO; the motion was approved 10 to 3.

6. MEDICAL REFEREES: The need for an additional $2,000.00 to fund these services in 1985 was brought to the Delegation's attention via the same letter from Atty. Morin. Discussion folfowed and it was the concensus of the majority of the delegation that the amount budgeted is firm and should not be exceeded.

Representative Horton made a motion to transfer $2,000.00 from line items in the 1985 County budget to medical referees. The motion was seconded by Rep. Mayhew and on a vote of 7 opposed to 6 in favor, the motion to approve a transfer failed.

RESOLUTIONS

RESOLUTION #1

Be it resolved by the COOS COUNTY DELEGATION duly convened on this 2nd day of November, 1985, that the Coos County Commissioners are hereby authorized to transfer from line items in the 1985 County budget that will be underspent on December 31, 1985, funds to supplement the following named accounts in the stated amounts:

County audit	$ 1,040
Superior Court	16,735
Lancaster Courthouse	7,100
TOTAL	$24,875

Nothing in this resolution in any way authorizes the County Commissioners to overexpend the 1985 budget in total.

MOTION BY: Rep. Horton
SECOND BY: Rep. Foss

VOTES IN FAVOR: 12
VOTES OPPOSED: 1

Representative Horton moved to accept the Statement of Expenditures as presented. The motion was seconded by Rep. Ottolini and the vote was unanimous.

Representative Horton moved to accept the Statement of Revenues as read by the Chairman. The motion was seconded by Rep. Brungot and the vote was unanimous.

Representative Foss gave a brief report to the Delegation on the work of the subcommittee studying renovations and improvements to the W. S. Nursing Hospital. The subcommittee is studying all phases of existing problems and is expected to formulate a plan that will, in three years, bring this facility to the highest standards of a nursing home. Work was begun on the existing heating system and consideration to resolving the asbestos problems is being given by the Commissioners. The subcommittee will also do work on funding these improvements; in all likelihood it will require a 10-year bond issue. Rep. Theriault emphasized the urgency of a solution to the asbestos present in the building. It was also agreed that the County is most fortunate to receive the gratis services of Rep. Brideau who will serve as "building contractor-architect" on the subcommittee and draw

up plans for renovations and improvements to present to the Delegation at a future date.

A discussion followed on the details of Superintendent King's contract and investigations in the Berlin Nursing Home. Discussion ceased and the following resolutions were presented:

1. Representative Brungot moved that the minutes show that the Delegation give Fred King a vote of confidence. The motion was seconded by Rep. Coulombe and the vote was unanimous.

2. Representative Marsh moved that the minutes show that the Delegation give a vote of confidence to Mrs. Coulombe and Mrs. Cote and all the staff. The motion was seconded by Rep. Coulombe and the vote was unanimous.

Representative Horton moved to adjourn the meeting at 12:30. The motion was seconded by Rep. Theriault and the meeting was adjourned.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

Note: Individual votes recorded by Clerk are on file at the County Commissioners Office in West Stewartstown.

COOS COUNTY PUBLIC HEARING ON 1986 BUDGET
December 14, 1985

The Coos County public hearing on the Budget for Fiscal Year 1986 was opened at 10:10 A.M. by Chairman Burns at the Lancaster Town Hall.

Delegation members present were Representatives Brideau, Brungot, Burns, Chappell, Coulombe, Foss, Guay, Horton, Lamontagne, Mayhew, Theriault, and York. Others present included Commissioners Brungot, Corrigan, and Trottier; Superintendent/Coordinator King, personnel from county departments and the public.

Discussion of the budget was delayed until a short delegation meeting would be held for passage of several resolutions to authorize proper county authorities to proceed with the business of the county.

COOS COUNTY DELEGATION MEETING
December 14, 1985

RESOLUTION #1

Be it resolved that the Coos County Delegation duly convened on this 14th day of December, 1985, finds that the monies in the treasury of the County of Coos are insufficient to meet the demands upon the same and the sum of Two million three hundred thousand dollars ($2,300,000.00) being the estimated amount necessary for the purpose of operating the county for the fiscal year 1986, the Coos County Treasurer, Paul E. Fortier, is hereby authorized to borrow the required sum upon order of the County Commissioners, pursuant to RSA 29:8. The amount borrowed is not to exceed the stated amount.

MOTION BY: Rep. Horton
SECOND BY: Rep. Brungot

VOTES IN FAVOR: 12
VOTES OPPOSED: 0

RESOLUTION #2

Be it resolved that the Coos County Delegation duly convened on this 14th day of December 1985, authorizes the Coos County Attorney to prepare a QUIT CLAIMS DEED from Coos County to Mr. George Brungot for the County's interest in the Wentworth Location Dump in Wentworth Location. The intent of this resolution is to convey to Mr. Brungot any interest the County may have in this property as a result of the 99 year lease given to the Town of Wentworth Location by the then owners, Grace E. Turner and others, on March 13, 1965.

MOTION BY: Rep. Horton
SECOND BY: Rep. Guay

VOTES IN FAVOR: 12
VOTES OPPOSED: 0

RESOLUTION #3

Be it resolved by the Coos County Delegation duly convened on this 14th day of December, 1985, that in accordance with RSA 490:26c an expenditure of $500.00 from the State of New Hampshire Escrow Account for Court Facilities Improvement be authorized for insulation and weatherization materials for the Lancaster County Courthouse. The County Commissioners are hereby authorized to accept and expend the funds.

MOTION BY: Rep. Guay
SECOND BY: Rep. Horton

VOTES IN FAVOR: 12
VOTES OPPOSED: 0

RESOLUTION #4

Be it resolved by the Coos County Delegation duly convened on this 14th day of December, 1985, that in accordance with RSA 28:8-d, that the County Commissioners are authorized to enter into lease arrangements with the State of New Hampshire and other non-profit organizations for the rental of space in the county courthouse facilities in Berlin and Lancaster.

MOTION BY: Rep. Guay
SECOND BY: Rep. Theriault

VOTES IN FAVOR: 12
VOTES OPPOSED: 0

RESOLUTION #5

Whereas, as the United States Department of Energy is considering New Hampshire as a site for disposal of high-level radioactive waste;

Whereas, our crystalline rock is reported to contain numerous cracks and striations, allowing sub-surface water movement in all directions;

Whereas, fault lines transverse the region causing significant, although not frequent, earthquake activity from time to time;

Whereas, major groundwater discharge areas lie within the region supplying the headwaters for major river systems which serve New England as a present and future source of drinking water;

Whereas, the area contains major aquifers and aquifer recharge areas, which not only serve as present and future water supplies, but are said to contribute significantly to the water resources of Massachusetts, Connecticut, and Rhode Island;

Whereas, New Hampshire and the North Country serve a huge tourist and seasonal population, not indicated in the census figures, which results in a population density considerably in excess of reported census figures;

Whereas, good road and rail transportation routes do not exist in northern New Hampshire;

Whereas, a major portion of the State's financial health is based upon the tourist industry which will be destroyed by the public's perception concerning the safety of a high-level nuclear waste dump;

Therefore Be It Resolved by the Coos County Delegation in convention that northern New Hampshire, Coos County in particular, not be designated as a site for the high-level nuclear waste disposal, treatment or storage facility for the eastern United States;

And further, that Governor Sununu and our Congressional Delegation be requested to convey the foregoing points to the United States Department of Energy.

MOTION BY: Rep. Horton
SECOND BY: Rep. Guay

VOTES IN FAVOR: 12
VOTES OPPOSED: 0

PUBLIC HEARING RESUMED
December 14, 1985

The public hearing resumed and Mr. King explained in detail the General Revenue Sharing budget which is anticipated to be $90,000.00 for 1986. He explained that the Commissioners plan to apply these monies to fund public assistance items as they have traditionally done in the past unless otherwise requested by the public. No other suggestions or recommendations were made.

Discussion of the 1986 Proposed Revenue and Appropriations budgets continued with Mr. King explaining each item. In general he commented that the 1986 budget reflects a 6% wage increase for county employees. Additional information followed on the Register of Deeds budget which reflects an increase of 10 man hours for his part-time clerk. The additional 10 hours would make this employee eligible for retirement, health insurance, and life insurance therefore increasing those line items in the Deeds budget significantly. Mr. King then informed the Delegation and public of an error which has recently been brought to the Commissioners' attention regarding the fees collected by the Register of Deeds for transfer cards and photocopies of deeds sent to the towns and city. In August, 1983, the legislature increased the fee schedule and eliminated the charges to the towns and cities for transfer cards and copies of deeds, etc.; therefore, it was agreed by the County Commissioners to refund to the towns and city the payments they have made to the Register of Deeds for these services since the time the law changed. It was estimated that refunds would total nearly $7,500.00 and be charged against 1985 revenue.

The courthouse rental revenue reflects additional monies from the State Administrative Office of the Courts for leases of court space in both courthouses. Increases in expenses in both courthouses are largely due to tremendous increases in general liability insurance. This increase is as much as 200 - 300% as is reflected throughout the budget.

Discussion followed on the future of the courthouses and it was agreed that a subcommittee of the delegation will be studying the county's alternatives with the appropriate state court personnel.

The Public Assistance programs have been largely affected by the passage of Senate Bill 1 which is effective January 1, 1986. This legislation changes the county's role in the operation of these programs and the amounts budgeted are based upon the best and most recent information available although there is still some uncertainty in programs like Children and Youth Services. It is safe to say that it should not change the amount to be raised by taxation significantly. There was public discussion and concern expressed on the changes.

The meeting was adjourned for lunch at 12:00 P.M. and resumed at 1:05 P.M.

It was explained that increases in criminal justice programs are largely due to the dramatic increases in the criminal population and again the liability of insurance premiums. The delegation will study these problems including the future of the county jail; it was pointed out that the jail is situated in the most convenient location in the County adjacent to the nursing hospital which provides dietary, laundry and medical services and adjacent to the farm which provides an ideal site for inmate labor.

Before discussion began on the Enterprise funds, Representative Coulombe spoke on the benefits the county and City of Berlin get from operating a nursing home in Berlin as well as W. Stewartstown. It generates many jobs within the community and in turn economically boosts the business community and the county. The nursing homes are now involved in a more extensive type of health care due to DRG's decreasing length of hospital stay. It was suggested that a study be conducted on the economics of the county being in the nursing home business.

The extension service budget was presented by Mr. Pratt. Then Mr. Sweeney of the Soil Conservation District explained that they are asking for an increase in the clerk's time from 24 hours per week to 40 hours per week due to cutbacks in support on the federal level.

The Social Service Agency requests were presented by their individual directors or a representative of the agency.

Discussion followed on the unincorporated towns expense which pays for solid waste disposal, ambulance service, and fire protection. In addition, this year a line item was added for general welfare assistance since the county is responsible for unincorporated towns and the new settlement laws did not address general assistance in these places. Most of the services provided are reimbursed by the taxpayers in these areas.

Mr. King then discussed the requested "specials" individually.

After all comments were heard from the public, the meeting adjourned at 2:30 P.M.

Respectfully submitted,

Josephine Mayhew
Clerk, Coos County Delegation

A review of the County's programs for the past year indicates that most dimensions of our county government have been subject to change; we have achieved some positive changes, some changes are still in transition and others will require the attention of our delegation and property taxpayers in the months ahead.

Our traditional role in the superior court system became history in 1985; the State's unified court system became fully implemented and upon signing negotiated leases for the use of our court facilities with the Administrative Office of the Courts, we have retained only a landlord function for the coming 18 months. The future of our courthouse facilities will be evaluated during 1986 and alternatives to satisfy both the needs of the County and the State will be studied carefully.

Another total reformation took place in the welfare structure of New Hampshire's old settlement laws. Outside of general assistance to residents of unincorporated places, the County has totally phased out welfare assistance. However, during the transition, a new role in the critical area of special placements of children in need of services, juveniles, and abused children emerged. The County will provide the coordination of efforts between the children, the state, and the courts. We hope to develop programs in court mediation and diversion in each of the local district courts and enhance those programs already in existence in some of those courts. It is with this type of positive program that we hope to divert our young individuals who might ultimately end up in our jail.

As you will learn from the Superintendent in his report, we are now faced with an overcrowding crisis in our Jail and House of Correction and we are currently reviewing alternative sentencing programs with the courts as well as facility expansion in West Stewartstown.

During 1985, considerable energies were directed to revising and rewriting an outdated employee policy and we believe real progress was achieved when on April 1, 1985, a new Employee Handbook of Personnel Policies was published and implemented. It outlines and sets the standards for our administration to make intelligent and fair decisions regarding our employees whose talents and efforts permit us to operate effectively two nursing homes, a correctional facility, a dairy farm, a registry of deeds and two courthouses.

The task of developing county government to be responsive to the needs of the people - residents in our nursing homes, inmates in our correctional facilities, and the citizens of the county - without making impossible financial demands upon the property taxpayers remains a goal worthy of pursuit and we will continue to be accountable to you, the citizens of Coos County.

Respectfully submitted,

Norman S. Brungot - Chairman
A. M. Sue Trottier
Thomas Corrigan

COOS COUNTY COMMISSIONERS

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

Budget of .....COOS..... County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19.85. to December 31, 19.85..

or

For the Fiscal Year from July 1, 19..... to June 30, 19.....

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I PURPOSE OF APPROPRIATION	Acct. Nos.	APPROPRIATIONS PREVIOUS FISCAL YEAR 1984	ACTUAL EXPENDITURES PREVIOUS FISCAL YEAR	APPROPRIATIONS ENSUING FISCAL YEAR 1985
Current Maintenance:				
General Government:				
Administration — Commissioners' Office	4100	50,055	49,416	52,385
Administration — Treasurer	4101	5,050	2,651	4,660
Administration — Auditors'	4102	5,000	4,685	5,000
County Attorney	4110	35,850	37,989	37,970
Register of Deeds	4120	55,000	53,810	58,690
Register of Probate	4130	4,350	2,961	2,000
Sheriff	4140	82,150	104,897	104,150
Medical Referee	4150	7,500	12,552	10,000
Maintenance of Court House (1st Loc.) Berlin	4160	28,852	27,938	30,740
Maintenance of Court House (2nd Loc.) Lancaster	4170	29,264	29,795	31,480
Superior Court (1st Loc.)	4180	38,750	42,270	48,550
Superior Court (2nd Loc.)	4181			
Public Welfare	4190	1,353,520	1,312,166	1,493,535
Outside Social Service Agencies		25,000	45,206	28,000
County Nursing Home: Berlin		1,946,080	1,888,948	2,094,705
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Nursing Hospital: W. Stewartstown		1,831,434	1,756,829	1,941,465
County Jail:				
Jail Expense	6100	325,572	346,573	391,195
County Farm:				
Farm Expense	7100	220,405	227,256	209,315
Land Management Contract		6,000	5,970	10,000
Cooperative Extension Service:				
Expense	8360	79,672	78,514	88,123
Soil Conservation Service		6,698	6,570	7,020
Debt Service:				
Interest:				
On Tax Anticipation Notes	9100	129,500	118,855	113,000
On Long Term Notes	9110	13,670	13,479	550
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	81,800	81,800	82,000
Bonded Debt	9170	80,000	80,000	85,000
Capital Outlay, New Construction and Equipment:				
Nursing Home - Berlin		00	00	27,000
Nursing Hospital - W. Stewartstown		12,200	2,938	10,000
County Farm		46,000	45,540	29,000
Jail/House of Correction		8,000	00	1,500
Register of Deeds		00	00	2,750
Cooperative Extension Service		00	00	3,772
County Convention Expense	9370	5,000	2,900	5,000
Unincorporated Town Expense		7,000	3,000	5,500
Contingency Fund	9900			
TOTAL APPROPRIATIONS		6,519,372	6,385,508	7,014,055

SECTION II SOURCES OF REVENUE	Acct. Nos.	ESTIMATED REVENUE PREVIOUS FISCAL YEAR 1984	ACTUAL REVENUE PREVIOUS FISCAL YEAR	ESTIMATED REVENUE ENSUING FISCAL YEAR 1985
Current Income:				
Superior Court — Fines and Forfeited Bail	4010	00	570	00
Register of Deeds — Fees	4011	55,000	57,590	55,000
Sheriff's Writ Fees	4012			
County Nursing Home: Berlin		1,920,000	1,961,438	2,055,000
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Nursing Hospital: W. Stewartstown		1,763,700	1,669,485	1,920,900
County Jail:				
Jail	6040	00	1,111	00
County Farm:		228,000	229,965	209,500
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)				
Workmen's Comp Fund Interest		00	22,431	00
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)		53,000	79,401	85,000
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072	500	00	500
Board and Care of Children	9073	00	500	00
Surplus Foods	9074			
Area Communication Service	9080			
Other: Courthouse Rentals		9,600	9,600	9,600
Unincorporated Towns Refunds		4,500	3,000	4,500
Fed. Payment in lieu of Taxes		90,000	95,946	90,000
M.V., Resident, N. H. Shared Revenues		14,500	23,542	22,700
Proceeds of Bonds and Long Term Notes		66,200	58,200	74,020
Revenue Sharing Funds Used	9085	175,000	175,000	150,000
RSVP-Federal & Other Funding Sources		00	22,522	00
Surplus Used to Reduce Tax Rate	9099	107,558	107,558	150,000
Miscellaneous Income		00	4,662	00
Total Income From All Sources Except Taxation		4,487,558	4,522,521	4,826,720
*Amount Necessary To Be Raised by County Tax	4000	2,031,814	2,032,112	2,187,335
TOTAL REVENUES		6,519,372	6,554,633	7,014,055

*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman Harold Durant

Clerk Josephine Mayhew

County Convention

N O T E S

STATE OF NEW HAMPSHIRE

DEPARTMENT OF REVENUE ADMINISTRATION

SUPPLEMENTAL Budget of .....C.O.Q.S..... County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19.85... to December 31, 1985..

or

For the Fiscal Year from July 1, 19..... to June 30, 19.....

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I PURPOSE OF APPROPRIATION		APPROPRIATIONS PREVIOUS FISCAL YEAR		ACTUAL EXPENDITURES PREVIOUS FISCAL YEAR		APPROPRIATIONS ENSUING FISCAL YEAR 1985	
Current Maintenance:	Acct. Nos.						
General Government:							
Administration — Commissioners' Office	4100						
Administration — Treasurer	4101						
Administration — Auditors'	4102						
County Attorney	4110						
Register of Deeds	4120						
Register of Probate	4130						
Sheriff	4140						
Medical Referee	4150						
Maintenance of Court House (1st Loc.)	4160						
Maintenance of Court House (2nd Loc.)	4170						
Superior Court (1st Loc.)	4180						
Superior Court (2nd Loc.)	4181						
Public Welfare	4190					75,000	00
County Nursing Home:							
Administration	5100						
Property and Related Expense	5110						
Dietary	5130						
Nursing	5140						
Plant Operation	5150						
Laundry and Linen	5160						
Housekeeping	5170						
Physicians and Pharmacy	5180						
Special Services	5190						
County Jail:							
Jail Expense	6100						
County Farm:							
Farm Expense	7100						
Cooperative Extension Service:							
Expense	8360						
Debt Service:							
Interest:							
On Tax Anticipation Notes	9100						
On Long Term Notes	9110						
On Bonded Debt	9120						
Principal:							
Tax Anticipation Notes	9150						
Long Term Notes	9160						
Bonded Debt	9170						
Capital Outlay, New Construction and Equipment:							
Capital Improvement - Courthouse#1						10,000	00
Capital Improvement - Nursing Hosp.						5,000	00
County Convention Expense	9370						
Contingency Fund	9900						
TOTAL APPROPRIATIONS						90,000	00

SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE PREVIOUS FISCAL YEAR		ACTUAL REVENUE PREVIOUS FISCAL YEAR		ESTIMATED REVENUE ENSUING FISCAL YEAR 1985	
Current Income:	Acct. Nos.						
Superior Court — Fines and Forfeited Bail	4010						
Register of Deeds — Fees	4011						
Sheriff's Writ Fees	4012						
County Nursing Home:							
Patient Income (Nos. 5020, 1, 2, 3)							
Miscellaneous Income (Nos. 5025, 6)							
County Jail:							
Jail	6040						
County Farm:							
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)							
Income Other Than Current Revenue:							
Interest (Nos. 9060, 1, 2)							
Welfare:							
Old Age Assistance	9071						
Direct Relief	9072						
Board and Care of Children	9073						
Surplus Foods	9074						
Area Communication Service	9080						
Other:							
Proceeds of Bonds and Long Term Notes						15,000	00
Revenue Sharing Funds Used	9085						
Surplus Used to Reduce Tax Rate	9099						
Total Income From All Sources Except Taxation						15,000	00
*Amount Necessary To Be Raised by County Tax	4000					75,000	00
TOTAL REVENUES						90,000	00

*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman [illegible]

Clerk [illegible]

County Convention

August 15, 1985

N O T E S

MS-45

STATE OF
NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

COUNTY

Revised Statutes Annotated-Chapter 28:3

UNIFORM MUNICIPAL ACCOUNTS

FINANCIAL REPORT

OF

C O O S

COUNTY

FOR THE

Fiscal Year Ending December 31, 1984.
or
The Fiscal Year Ended June 30, 19....

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief.

.....a. m. Sue Trottier.....Clerk
Board of County Commissioners

Date.....02-28-85.....

When To File: (R.S.A. 71-A:18)
1. For Counties reporting on a calendar year basis, this report must be filed on or before March 1st,
2. For Counties reporting on an optional fiscal year basis (FY ending June 30,). this report must be filed on or before September 1st,

Where To File:
Municipal Services Division, Department of Revenue Administration
19 Pillsbury Street, Concord, New Hampshire 03301

County of.....COOS..... BALANCE

ASSETS -	Acct. No.				
Cash and Temporary Investments:					
General Fund	1000	117,616	31		
Payroll Fund	1001	1,000	00		
County Nursing Home, Farm and Jail	1002				
Register of Deeds	1004	300	00		
With Fiscal Agent Petty Cash - Sheriff	1009	100	00		
Petty Cash - Commissioners' Office	1010	200	00		
Petty Cash - Register of Deeds	1011	200	00		
Petty Cash - County Nursing Homes	1012	1,330	00		
Time Deposits - Savings Accounts	1015				
Time Deposits - Certificates of Deposits	1016				
Temporary Investments - U.S. Treasury Bills	1017				
Cash for Special Purposes - Revenue Sharing Funds	1020				
Sick Leave Trust Accounts		116,951	24		
Cash - Capital Projects Funds	1030				
Cash - Crime Commission Funds		1,053	70		
Cash - Capital Reserve Funds (contra)	1050				
				238,751	25
Accounts Receivable:					
Taxes Due from Towns and Cities	1100	80,746	00		
Commissioners' Office, County & Jail	1110	47,572	95		
County Nursing Homes	1120	282,920	05		
Intergovernmental - Special Revenue	1130	36,131	66		
Farm	1140	30,062	14		
Unredeemed Taxes	1150				
Less: Allowance for Uncollectible Accounts	1190				
				477,432	80
Inventories: (list individual accounts)					
Nursing Homes		67,980	61		
Less: Reserve For Inventories	1210	(67,980	61)		00
Prepaid Expenses	1300	8,956	64		
				8,956	64
TOTAL ASSETS				725,140	69
Audited:					
Current Surplus ~~(Deficit)~~, December 31, 1983 (June 30,)		122,079	24		
Current Surplus ~~(Deficit)~~, December 31, 1984 (June 30,)		156,222	40		
Increase- of Surplus ~~(Deficit)~~ - Change in Financial Condition		34,143	16		

SHEET 1984 Fiscal Year Ending December 31

LIABILITIES	Acct. No.				
Unexpended Balances of Appropriations and Special Funds:					
Special Appropriations	2010	17,965	04		
Federal Revenue Sharing Funds	2020	20,813	64		
Emergency Employment Act Funds	2021				
Governor's Crime Commission	2022	1,053	70		
ACTION - R.S.V.P. Grant		2,316	39		
				42,148	77
Capital Projects Funds	2030				
Capital Reserve Funds (contra)	2050				
Matured Bonds and Coupons Payable	2079				
Accounts Payable and Encumbrances:					
Commissioners' Office, County & Jail	2110	309,717	10		
County Nursing Homes	2120	80,392	56		
County Jail	2130				
County Farm	2140	8,128	47		
Revenue Sharing Funds	2150				
Other: (list separately)					
Accruals (modified accrual basis):					
Workmen's Compensation		518	81		
Water/Sewer Expense		7,193	29		
Payroll Deductions & Withholding		3,868	05		
Total Current Liabilities				409,818	28
FUND EQUITY					
Retained Earnings - Sick Leave Trust Funds		116,951	24		
				116,951	24
Total Liabilities & Fund Equity				568,918	29
Current Surplus		156,222	40		
				156,222	40
TOTAL LIABILITIES AND SURPLUS				725,140	69

Note: DO NOT INCLUDE OUTSTANDING LONG TERM INDEBTEDNESS AMONG LIABILITIES ON THIS PAGE SUCH DEBT MUST BE REPORTED ON PAGE 8

County of....COOS..... RECEIPTS AND

General Government:	Acct. No.				
Taxes:					
From Towns and Cities	4000	2,032,112	34		
Property	4001				
Motor Vehicle	4002	15,928	42		
Resident	4003	680	00		
NH Shared Revenues	4004	6,933	69		
Timber Yield	4005				
Superior Court - Fines and Forfeits	4010	570	00		
Register of Deeds - Fees	4011	57,590	12		
Sheriff's Writ Fees	4012				
				2,113,814	57
Income From Institutions:					
County Nursing Homes		3,630,922	54		
Social Security, V.A., Retirement Insurance, etc.	5020				
State Welfare	5021				
Private	5022				
Bad Debts Recovered	5025				
Miscellaneous	5026				
County Jail	6040	1,110	65		
County Farm	7050 to 7059	229,965	23		
				3,861,998	42
Cooperative Extension Service (Optional)	8075				
Total Current Revenue Receipts Carried forward to page 6		. . .		5,975,812	99

PAYMENTS

General Government:	Acct. No.			5,975,812	99
Administration - Commissioners' Office	4100	49,416	19		
Treasurer	4101	2,650	58		
Auditors	4102	4,684	60		
County Attorney	4110	37,989	30		
Register of Deeds	4120	53,809	69		
Register of Probate	4130	2,961	27		
Sheriff	4140	104,897	21		
Sheriff's Special Grants (list)					
Medical Referee	4150	12,551	92		
Maintenance of Court House - 1st Location	4160	27,938	22		
Maintenance of Court House - 2nd Location	4170	29,795	23		
Superior Court - 1st Location	4180	42,269	94		
Superior Court - 2nd Location	4181				
Public Welfare	4190	1,312,166	41		
County Nursing Homes		3,645,777	71		
Administration	5100				
Property and Related Expense	5110				
Dietary	5130				
Nursing	5140				
Plant Operation	5150				
Laundry and Linen	5160				
Housekeeping	5170				
Physicians and Pharmacy	5180				
Special Services	5190				
County Jail	6100	346,572	58		
County Farm	7100	227,255	87		
Land Management		5,969	64		
Cooperative Extension Service	8360	78,514	42		
Soil Conservation Service		6,569	57		
Social Service Agencies		17,000	00		
ACTION: R.S.V.P. Project		28,205	61		
Unincorporated Towns - Special Services		3,000	00		
Total Current Maintenance Expenses Carried forward to Page 7		. . .		6,039,995	96

Total receipts brought forward from page 4	Acct. No.	. . .		5,975,812	99
Other Income:					
Interest Earned:					
U.S. Treasury Bills	9060				
Savings Accounts and Certificates of Deposit	9061	79,401	30		
Interest, ~~Fees and Costs on Taxes~~ W.C.	9062	22,431	21		
Welfare Reimbursements:					
Old Age Assistance	9071				
Direct Relief	9072	500	00		
Board and Care of Children	9073				
Surplus Foods	9074				
Proceeds - Long Term Notes		58,200	00		
Area Communication Service	9080				
Land Damage Settlements	9081				
Insurance Refunds	9082	2,482	00		
N. H. Gas Tax Refunds	9083				
Courthouse Rentals		9,600	00		
Special Grants	9090				
Revenue Sharing Entitlements		175,000	00		
Interest on Revenue Sharing Investments					
R.S.V.P. - Action/Other Agencies		22,522	00		
Federal Payment in lieu of Taxes		95,946	00		
Unincorporated Towns Refunds		3,000	00		
Miscellaneous Income		2,179	95		
Total Receipts Other Than Current Revenue		. . .			
Surplus to Reduce Taxes		107,558	00		
Total Receipts From All Sources		. . .		6,554,633	45
Cash on hand at beginning of year		. . .			
Grand Total					

PAYMENTS-(Continued)

Total payments brought forward from page 5	Acct. No.	. .	.	6,039,995	96
Other Expenditures:					
Debt Service - Interest:					
On Tax Anticipation Notes	9100	118,854	64		
On Long Term Notes	9110	13,479	01		
On Bonded Debt	9120				
Debt Service - Principal:					
Tax Anticipation Notes	9150				
Long Term Notes	9160	81,800	00		
Bonded Debt	9170	80,000	00		
Capital Outlay, New Construction and Equipment:					
Administration	9200				
County Attorney	9210				
Register of Deeds	9220				
Register of Probate	9230				
Sheriff	9240				
Medical Referee	9250				
Court House 1st Location	9260				
Court House 2nd Location	9270				
From Revenue Sharing Funds	9285				
Public Welfare	9290				
Nursing Homes		2,937	99		
County Farm		45,540	42		
Payments to Capital Reserve Funds	9340				
County Convention Expenses	9370	2,900	14		
Contingency Fund	9900				
Total Payments for all Purposes		. .	.	6,385,508	16
Cash on hand at end of year		. .	.		
Grand Total		. .	.		

RECONCILIATION OF FUND BALANCE		
Unencumbered Fund Bal. 12/31/83		28,366.50
1984 Revenues	6,554,633.45	
- 1984 Expenditures	6,385,508.16	169,125.29
subtotal		197,491.79
ADJUSTMENTS		
Retained Interest-Sick Leave Trust		8,641.03
General Fund Transfer to Sick Leave Trust		20,000.00
Retained for Investment - AGRIMARK		1,711.97
Reserved for Special Appropriations/Rev.		10,916.39
Unencumbered Fund Balance 12/31/84		156,222.40

SCHEDULE OF LONG TERM INDEBTEDNESS

As of December 31,1984 June 30, 19 (1)

	Purpose of Issue (2)	Amount		
1. Long Term Notes Outstanding: (List Each Issue Separately)				
Nursing Home - Energy Notes	H	19,294	00	. . .
Farm - Capital Improvements - 1982	F	20,000	00	. . .
Countywide Capital Improvements - 1983	CH,H,F	82,000	00	. . .
Countywide Capital Improvements - 1984	F,J,H	58,200	00	. . .
				. . .
2. Total Long Term Notes Outstanding		. . . .	.	179,494
3. Bonds Outstanding: (List Each Issue Separately)				
Nursing Home	H	550,000	00	. . .
Nursing Home	H	330,000	00	. . .
				. . .
				. . .
4. Total Bonds Outstanding		. . . .	.	880,000
5. Total Long Term Indebtedness-December 31, 1984 ;June 30, 19 (Line 2 Plus Line 4)		. . . .	.	1,059,494

(1) Amount of outstanding long term indebtedness must be reported as of the end of the fiscal year, i.e., in Counties reporting on a calendar basis-December 31, 19 ; in Counties reporting on a fiscal year basis-June 30, 19

(2) Use code H-Hospital Bonds, CH-Court House, F-Farm, J-Jail, O-Other

RECONCILATION OF OUTSTANDING LONG TERM INDEBTEDNESS

1. Outstanding Long Term Debt-December 31, 1983;June 30, 19	. . . .	.	1,169,012
2. New Debt Created During Fiscal Year:			
a. Long Term Notes Issued	58,200	00	. . .
b. Bonds Issued			. . .
3. Total (Line 2a and 2b)	. . . .	.	58,200
4. Total (Line 1 and 3)	. . . .	.	1,227,212
5. Debt Retirement During Fiscal Year:			
a. Long Term Notes Paid	87,718	00	. . .
b. Bonds Paid	80,000	00	. . .
6. Total (Line 5a and 5b)	. . . .	.	167,718
7. Outstanding Long Term Debt-December 31, 1984;June 30, 19 (Line 4 Less Line 6)	. . . .	.	1,059,494

DO NOT REPORT LONG TERM INDEBTEDNESS AS LIABILITIES ON PAGE 3

CONSOLIDATED BALANCE SHEET

December 31, 1985

ASSETS:

Cash	$ 608,338.45
Accounts Receivable - County	81,824.50
Accounts Receivable - W.S.Nursing Hosp.	148,776.03
Accounts Receivable - Berlin Nursing Home	142,703.11
Accounts Receivable - Farm	27,437.26
Interfund Rec. - W.S.Nursing Hosp.	23,211.04
Interfund Rec. - Berlin Nursing Home	18,522.45
Interfund Rec. - Farm	3,992.94
Taxes Receivable - State of N. H.	59,070.00
Intergov't Rec. - Revenue Sharing	38,264.00
Intergov't Rec. - County	13,005.60
Prepaid Expense - W.S. Nursing Hosp.	600.91
Prepaid Expense - Berlin Nursing Home	600.91
Prepaid Expense - County	1,412.00
Amount to be Provided for Long Term Debt	968,935.98
TOTAL ASSETS	$2,136,695.18

LIABILITIES:

Accounts Payable - County	$ 373,039.99
Accounts Payable - W.S.Nursing Hosp.	39,095.97
Accounts Payable - Berlin Nursing Home	42,653.69
Accounts Payable - Farm	5,162.88
Accounts Payable - Payroll	5,116.90
Interfund Payable - County	42,817.64
Interfund Payable - W.S.Nursing Hosp.	2,644.24
Interfund Payable - Farm	264.55
Agency Payable - Berlin Nursing Home	268.88
Accrued Expense - W.S. Nursing Hospital	4,309.00
Accrued Expense - Berlin Nursing Home	14,057.27
Payroll Deductions - W.S. Nursing Hosp.	1,935.48
Payroll Deductions - Berlin Nursing Home	1,370.09
Long Term Notes Payable	173,935.98
Bonds Payable	795,000.00
TOTAL LIABILITIES	$1,501,672.56

FUND EQUITY:

Reserve for Special Revenues:

General Revenue Sharing	$ 10,869.64
Jail Renovations	1,053.70

Reserve for Special Appropriations:

Berlin Nursing Home - Window Special	2,025.00
Jail - Radio Special	879.00
Jail - Architectural Special	4,097.00
W.S.Nursing Hosp. - Tub Special	3,600.00
W.S.Nursing Hosp. - Computer Equip.	431.00
Berlin Courthouse - Roof Special	8,000.00
Farm - Building Improvement Special	9,476.93
County - Computer Special	130.00

Designated for Special Purpose:

Designated for Deeds Refunds	3,950.00
Designated for 1985 Welfare	5,000.00
Designated for WSNH Tubrooms	1,200.00

Unreserved:

Designated for Sick Pay - W.S.N.H.	80,037.98
Designated for Sick Pay - C.C.N.H.	99,281.63
Designated for Sick Pay - County	10,002.16
Designated for Ladd Estate Trust	16,751.03

Undesignated/Unreserved:

Fund Balance (SURPLUS)	378,237.55
TOTAL FUND EQUITY	$ 635,022.62
TOTAL LIABILITIES & FUND EQUITY	$ 2,136,695.18

STATEMENT OF BONDED DEBT
December 31, 1985

Nursing Home - Berlin Original Amount 7.2% Interest Rate	$1,000,000	
Nursing Home - Berlin Original Amount 8.5% Interest		$ 600,000
PAYMENTS DUE:		
1986	55,000	30,000
1987	55,000	30,000
1988	55,000	30,000
1989	55,000	30,000
1990	55,000	30,000
1991	55,000	30,000
1992	55,000	30,000
1993	55,000	30,000
1994	55,000	30,000
1995	0	30,000
BALANCE DUE:	$495,000	$300,000

STATEMENT OF LONG TERM NOTES

A. Energy Improvements - Berlin Home		
Original Amount	31,900	
9.00% Interest Rate		
Payments Due:		
1986		7,080
1987		5,742
B. Capital Improvements - County		
Original Amount	93,800	
7.70% Interest Rate		
Payments Due:		
1986		30,000
C. Capital Improvements - Farm, Jail & West Stewartstown Nursing Hospital		
Original Amount	58,200	
7.40% Interest Rate		
Payments Due:		
1986		25,000
1987		23,200
D. Capital Outlay - County		
Original Amount	82,914	
6.00% Interest Rate		
Payments Due:		
1986		25,000
1987		45,000
1988		12,914

Paul E. Fortier
Treasurer

SCHEDULE OF COUNTY PROPERTY
Appraisal - December 31, 1982

Description	Estimated Sound Value
WEST STEWARTSTOWN	
Nursing Hospital	$2,500,000
Jail and House of Correction	800,000
Hay and Cow Barn	285,000
Piggery	40,000
Frame Garage	12,000
Manure Shed	10,000
Machinery Shed	12,000
Superintendent's House	75,000
Land	100,000
LANCASTER	
Courthouse	750,000
BERLIN	
Nursing Home	3,500,000
Courthouse	630,000
TOTAL	$8,714,000

COUNTY TAX APPORTIONMENT
1985

CITY/TOWN:	Apportionment of Total Tax	Amount of Tax	Percent of Tax
Berlin	$ 281.64	$ 637,164	28.16%
Carroll	31.72	71,761	3.17
Clarksville	12.28	27,781	1.22
Colebrook	57.97	131,148	5.79
Columbia	16.24	36,740	1.62
Dalton	20.50	46,378	2.05
Dummer	7.38	16,696	.73
Errol	15.13	34,229	1.51
Gorham	110.59	250,192	11.05
Jefferson	30.46	68,911	3.04
Lancaster	81.46	184,290	8.14
Milan	29.72	67,237	2.98
Northumberland	76.88	173,928	7.69
Pittsburg	49.72	112,483	4.98
Randolph	22.41	50,699	2.25
Shelburne	19.79	44,772	1.98
Stark	12.71	28,754	1.28
Stewartstown	21.38	48,369	2.14
Stratford	24.68	55,834	2.47
Whitefield	51.23	115,899	5.13
	$ 973.89	$2,203,265	
UNINCORPORATED TOWNS:			
Atkinson-Gilmanton Grant	.47	1,063	
Bean's Purchase	.28	633	
Cambridge	2.48	5,611	
Crawford's Purchase	.11	249	
Dix Grant	.58	1,312	
Dixville	6.39	14,456	
Ewing's Grant	.10	226	
Green's Grant	.80	1,810	
Martin's Location	.09	204	
Millsfield	2.18	4,932	
Odell	1.80	4,072	
Pinkham's Grant	1.40	3,167	
Sargent's Purchase	.74	1,674	
Second College Grant	1.18	2,670	
Success	2.70	6,108	
Thompson & Merserve Purchase	1.57	3,553	
Wentworth Location	3.24	7,330	
	$ 26.11	$ 59,070	2.62
	$1,000.00	$2,262,335	100.00%

GENERAL REVENUE SHARING
TRUST FUND REPORT

1985

Balance in Fund, January 1, 1985	$ 20,813.64
Credits from Federal Government during 1985	140,056.00
	$160,869.64
Funds Allocated for Welfare Related Items in the 1985 Budget	150,000.00
Balance in Fund, December 31, 1985	$ 10,869.64

Paul E. Fortier
Treasurer

N O T E S

B U D G E T

COOS COUNTY, NEW HAMPSHIRE

JANUARY 1, 1986 TO DECEMBER 31, 1986

NORMAN S. BRUNGOT, CHAIRMAN

THOMAS R. CORRIGAN

A. M. SUE TROTTIER

BOARD OF COUNTY COMMISSIONERS

BUDGET OF COOS COUNTY - 1986

APPROPRIATIONS

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
COUNTY ADMINISTRATION			
1. Commissioners' Salaries	$ 13,950	$ 13,950	$ 15,450
2. Administration Expense:			
Employee Salary	22,000	21,942	23,320
Social Security (FICA)	2,530	2,530	2,775
Life Insurance	50	41	50
Health Insurance	650	627	600
Retirement	1,170	816	650
Workmen's Compensation	105	94	120
Unemployment Insurance	105	15	120
Outside Legal Service	200	00	200
Office Supplies	500	556	500
Advertising	200	719	350
Communications	1,200	904	1,200
Employee Travel/Expense	1,500	2,185	2,250
Comm. Travel/Expense	5,375	5,529	5,375
Officer Liab. Insurance	150	93	300
	35,735	36,051	37,810
3. Treasurer's Salary	2,250	2,250	2,250

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
4. Treasurer's Expense			
Deputy Treas. Salary	300	45	300
Social Security (FICA)	180	161	190
Workmen's Compensation	10	(12)	10
Other Supplies/Expense	420	65	350
Fidelity Bonds	1,500	1,125	1,500
	2,410	1,384	2,350
5. County Auditors			
Audit Services	5,000	4,540	3,000
6. County Report			
Printing Expense	2,700	2,663	3,500
REGISTER OF DEEDS			
7. Register's Salary	20,500	20,499	22,000
8. Register's Expense			
Clerks' Salaries	19,120	19,094	23,660
Social Security (FICA)	2,800	2,791	3,275
Life Insurance	50	41	80
Health Insurance	2,030	1,876	1,770
Retirement	785	641	1,200
Workmen's Compensation	115	134	140
Unemployment Insurance	190	40	360
Record Books	2,700	726	2,700

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Office Supplies	2,200	3,669	3,000
Communications	700	613	700
Book Repair	6,500	6,571	6,500
Equipment Rental/Maint.	500	596	450
Interest-Long Term Notes	00	00	210
New Equipment	500	503	00
	38,190	37,295	44,045

COURTHOUSE EXPENSE

9. Berlin Courthouse

Janitor's Salary	10,850	10,866	11,540
Social Security (FICA)	765	766	825
Life Insurance	20	20	20
Health Insurance	685	627	600
Retirement	255	203	300
Workmen's Compensation	510	466	555
Unemployment Insurance	105	14	120
Supplies and Expense	1,600	1,781	1,500
Electricity	7,700	6,540	7,700
Water	400	396	425
Sewer	150	179	200
Fuel	4,400	4,231	4,400
Building Repairs	1,500	810	1,000
Plowing & Salting	200	177	200
Interest-Long Term Notes	00	00	750
General Liability Insurance	1,600	2,209	4,400
	30,740	29,285	34,535

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
10. Lancaster Courthouse			
Janitor's Salary	10,850	15,325	11,875
Social Security (FICA)	765	1,081	850
Life Insurance	20	21	20
Health Insurance	1,775	741	00
Retirement	255	271	300
Workmen's Compensation	510	456	570
Unemployment Insurance	105	83	120
Outside Services	350	178	350
Supplies & Expense	1,600	1,172	1,600
Electricity	2,300	2,237	2,500
Water	300	74	100
Sewer	200	67	80
Fuel	8,500	8,452	9,000
Building Repairs	1,500	2,665	2,000
Plowing & Salting	350	529	200
General Liability Insurance	2,100	2,840	5,600
New Equipment	00	00	1,000
	31,480	36,192	36,165
PUBLIC ASSISTANCE PROGRAMS			
11. Welfare Administration			
Administrator's Salary	20,305	20,276	00
Clerical Salary	8,225	7,152	00
Social Security (FICA)	2,010	1,934	00
Life Insurance	70	60	00

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Health Insurance	1,775	1,350	00
Retirement	650	379	00
Workmen's Compensation	890	939	00
Unemployment Insurance	210	49	00
Office Supplies/Expense	800	855	00
Communications	2,000	2,066	00
Travel Expense	4,000	4,051	00
Hearing Expense	100	00	00
New Equipment	500	495	00
	41,535	39,606	00
12. Soldier's Aid			
Burial Expense	800	00	00
Investigation Expense	100	00	00
Food	700	890	00
Clothing & Footwear	100	30	00
Medical & Dental Expense	250	224	00
Electricity	1,000	507	00
Water	75	00	00
Sewer	75	00	00
Fuel	900	98	00
Miscellaneous Expense	500	459	00
Rent	7,500	8,447	00
	12,000	10,655	00

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
13. County Welfare			
Burial Expense	1,600	3,921	00
Investigation Expense	500	00	00
Food	3,000	3,244	00
Clothing & Footwear	500	203	00
Medical & Dental Expenses	4,000	4,349	00
Electricity	6,000	3,259	00
Water	500	200	00
Sewer	500	00	00
Fuel	3,000	667	00
Miscellaneous Expense	6,700	1,547	00
Rent	28,700	21,604	00
	55,000	38,994	00
14. Children & Youth Services			
Human Services Director	00	00	21,525
Social Security (FICA)	00	00	1,550
Life Insurance	00	00	50
Retirement	00	00	575
Workmen's Compensation	00	00	70
Unemployment Insurance	00	00	120
Outside Legal Services	6,000	1,993	1,500
Office Supplies & Expense	00	00	1,000
Clothing & Footwear	1,000	00	500
Foster Care	185,000	136,097	25,000
Group Home Placements	00	00	17,500

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Residential Programs	00	00	35,000
Y.D.C./PHILBROOK CTR.	00	00	40,500
Psychological Services	00	00	1,250
Medical & Dental Expense	7,000	5,796	2,500
Communications	00	00	2,000
Travel	00	00	4,500
Other Miscellaneous Expense	1,000	00	500
	200,000	143,886	155,640
15. State Assistance Programs			
O.A.A.	55,000	44,800	50,000
A.P.T.D.	260,000	258,006	300,000
Medicaid	935,000	880,131	1,060,000
Medicaid Supplemental	10,000	5,624	00
	1,260,000	1,188,561	1,410,000
STATE COURT SYSTEMS			
16. Superior Court			
Unified Court Assessment	48,550	65,285	00
17. Probate Court			
Court Attorney/Guardian	2,000	833	2,000

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
CRIMINAL JUSTICE PROGRAMS			
18. Sheriff's Department			
Sheriff's Salary	2,000	2,000	2,000
Clerk's Salary	2,000	2,000	2,000
Deputy Invest. Salaries	17,500	14,925	17,500
Deputy Ct. Atten. Sal.	15,000	13,000	15,000
Social Security (FICA)	2,450	2,110	2,450
Retirement	4,000	3,267	4,000
Workmen's Compensation	6,600	4,013	6,600
Unemployment Insurance	400	30	400
Officer Training	1,200	836	1,200
Extraditions	2,000	00	2,000
Office Supplies	700	784	700
Other Supplies/Expense	300	236	300
Sheriff's Invest. Exp.	15,500	15,042	15,500
Deputy Invest. Exp.	14,500	15,462	14,500
Sheriff's Ct. Att. Exp.	7,000	7,487	7,000
Deputy Ct. Att. Exp.	5,000	5,012	5,000
Uniforms	600	598	600
Communications	5,000	5,033	5,000
General Liability Ins.	1,350	3,170	2,700
Fidelity Bonds	550	298	300
New Equipment	500	513	500
	104,150	95,816	105,250

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
19. County Attorney			
Attorney's Salary	20,000	20,000	20,000
Social Security (FICA)	1,410	1,410	1,600
Workmen's Compensation	60	67	100
Clerical Services	8,500	8,500	9,000
Other Supplies/Expense	8,000	8,463	8,500
	37,970	38,440	39,200
20. Medical Referees			
Medical Referee Service	10,000	9,207	12,000
21. Jail and House of Correction			
Superintendent's Salary	5,000	5,000	5,000
Director's Salary	24,000	23,955	24,000
Guards - C.O. II Salaries	90,900	86,300	86,300
Guards - C.O. I Salaries	88,450	88,495	105,800
Medical Services Sal.	1,200	800	1,200
Training Salaries	3,700	3,994	5,300
Social Security (FICA)	15,000	14,655	16,275
Life Insurance	275	254	280
Health Insurance	13,600	9,909	10,750
Retirement	5,000	3,866	6,000
Workmen's Compensation	20,870	21,538	24,150
Unemployment Insurance	1,300	335	1,440
Employee Meals	4,500	5,473	5,200
Education/Conferences	500	690	250
Employee Physicals	75	108	100
Officer Training (Materials/Consultants)	1,750	231	3,200

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Medical Services	11,400	12,164	9,000
Psychological Services	00	00	3,000
Hospitalization	10,000	1,134	10,000
Adm. Supplies/Expense	3,000	5,342	4,000
Inmate Clothing	00	00	3,000
Other Supplies/Expense	9,900	12,314	8,000
Food Meals	40,000	45,491	43,500
Uniforms	800	768	800
Female Prisoners	12,000	1,720	10,000
Electricity	8,100	7,739	9,200
Sewer	2,000	2,771	2,800
Fuel	9,000	8,365	8,500
Communications	750	581	600
Travel	600	255	500
Plant Maint./Repairs	2,400	3,217	10,000
Equipment Repairs	500	243	500
Interest Expense	600	370	390
Liability Insurance	3,000	3,928	8,000
New Equipment	1,025	1,941	2,000
	391,195	373,946	429,035

ENTERPRISE FUNDS

22. West Stewartstown Nursing Hospital

Administration			
Superintendent's Salary	19,000	18,922	20,170
Administrator's Salary	30,000	29,923	31,800

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Office Manager's Salary	15,890	15,885	16,870
Office Staff Salaries	26,260	25,905	28,110
Social Security (FICA)	6,450	6,485	6,950
Life Insurance	400	378	400
Health Insurance	8,550	8,267	6,650
Retirement	2,600	2,437	2,700
Workmen's Compensation	300	768	3,350
Unemployment Insurance	550	(262)	600
Education & Conferences	3,000	333	3,000
Legal Services	4,750	673	4,750
Audit Services	8,000	10,250	4,500
Cert. Need Bd. Assessment	00	00	2,000
Consultant Services	250	365	250
Office Supplies	4,750	6,011	5,000
Dues/Licenses/Subscriptions	1,000	1,092	1,500
Postage	3,000	2,144	3,000
Other Supplies & Expense	900	555	900
Advertising	50	18	50
Telephone	14,700	13,253	15,450
Travel	2,000	1,467	2,000
Equipment Repairs	3,000	3,288	5,800
General Liability Insurance	11,000	12,498	24,000
New Equipment	950	849	1,500
	167,350	161,504	191,300
Property Expense			
Interest on Debt	4,730	5,253	3,200

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Dietary Department			
Food Service Supervisor	19,670	19,643	20,835
Cooks' Salaries	53,300	50,838	54,600
Dietary Aides' Salaries	121,750	124,751	152,800
Dietician's Salary	4,400	4,594	4,650
Social Security (FICA)	14,100	14,088	15,500
Life Insurance	300	262	350
Health Insurance	8,600	10,083	9,300
Retirement	4,800	2,779	5,100
Workmen's Compensation	11,000	8,411	12,200
Unemployment Insurance	2,000	420	2,400
Education & Conferences	400	59	400
Employee Physicals	350	54	350
Dietary Supplies & Expense	16,500	16,568	18,000
Food	167,000	166,613	175,500
Travel	100	4	100
Equipment Repairs	1,000	1,672	2,000
New Equipment	800	798	1,500
	426,070	421,637	475,585
Nursing Department			
Director of Nursing Salary	25,420	37,642	27,250
Registered Nurses' Salaries	104,300	99,353	132,000
L.P.N. Salaries	73,300	83,437	92,000
Nurses' Aides Salaries	440,100	462,001	490,000
Social Security (FICA)	45,100	48,112	52,950
Life Insurance	1,100	887	1,000
Health Insurance	47,000	43,119	47,500
Retirement	15,200	19,110	19,700

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Workmen's Compensation	35,250	27,399	40,450
Unemployment Insurance	5,800	1,401	7,400
Education & Conferences	800	632	1,000
Employee Physicals	500	459	500
Other Supplies & Expense	500	1,126	1,000
Travel	200	272	500
Equipment Repairs	1,000	173	1,000
Equipment Rental	1,500	471	1,500
New Equipment	850	667	1,500
	797,920	826,261	917,250
Medical Records			
Medical Records Salary	13,000	12,750	14,050
Social Security (FICA)	925	901	1,000
Life Insurance	20	20	20
Retirement	300	242	375
Workmen's Compensation	50	(85)	55
Unemployment Insurance	105	70	120
Office Supplies	1,000	332	1,000
	15,400	14,230	16,620
Inservice			
Inservice Director Salary	11,970	11,269	13,500
Social Security (FICA)	845	794	975
Life Insurance	50	15	40
Health Insurance	00	00	975
Retirement	285	203	360
Workmen's Compensation	645	489	750
Unemployment Insurance	105	70	120

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
In-house Education	500	585	1,000
Other Supplies & Expense	600	303	600
Equipment Repair	200	00	200
	15,200	13,728	18,520
Operation/Maintenance of Plant			
Plant Manager's Salary	20,500	20,005	20,850
Maintenance Salaries	21,925	17,261	28,100
Social Security (FICA)	3,065	2,627	3,500
Life Insurance	60	61	80
Health Insurance	2,100	1,876	2,350
Retirement	870	705	1,300
Workmen's Compensation	2,650	1,611	2,750
Unemployment Insurance	300	(54)	350
Education & Conferences	300	00	1,000
Outside Services	6,000	3,330	6,000
Electricity	44,000	33,283	44,000
Pyrofax Gas	7,200	6,876	7,200
Water	1,000	467	1,000
Sewer	14,000	11,083	14,000
Fuel	49,000	43,519	52,000
Vehicle Supplies & Expense	5,000	2,352	2,500
Building Repairs	14,800	9,948	12,000
Equipment Repairs	1,800	94	1,000
Snow Removal	1,250	1,207	1,250
New Equipment	5,000	2,001	5,000
	200,820	158,252	206,230

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Laundry Department			
Laundry Supervisor Salary	7,385	7,376	7,850
Laundry Aides' Salaries	44,300	43,806	47,600
Social Security (FICA)	3,650	3,609	4,000
Life Insurance	120	108	100
Health Insurance	2,625	2,011	2,200
Retirement	1,250	957	1,475
Workmen's Compensation	2,950	2,152	3,150
Unemployment Insurance	500	115	575
Education & Conferences	200	00	200
Employee Physicals	50	27	50
Linens	3,000	3,057	5,000
Laundry Supplies & Expense	7,100	8,896	8,000
Equipment Repairs	2,000	99	2,000
New Equipment	300	200	00
	75,430	72,413	82,200
Housekeeping Department			
Executive Hskpr. Salary	7,385	7,376	7,850
Housekeeping Aides' Salaries	86,300	87,109	100,500
Social Security (FICA)	7,000	6,661	7,600
Life Insurance	190	184	200
Health Insurance	7,900	7,339	7,250
Retirement	2,350	1,692	2,850
Workmen's Compensation	5,550	4,129	6,000
Unemployment Insurance	980	152	1,125
Education & Conferences	200	7	200
Employee Physicals	50	27	75
Housekeeping Supplies & Expense	10,000	6,812	10,000

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Equipment Repairs	100	76	200
New Equipment	1,150	1,213	750
	129,155	122,777	144,600
Physicians & Pharmacy			
Pharmacist Services	3,600	5,190	4,900
Medical/Surgical Supplies	13,000	14,334	15,000
Pharmacy (Drugs)	35,000	42,867	45,000
	51,600	62,391	64,900
Activities Department			
Activity Director's Salary	15,475	17,269	15,200
Activity Aide's Salary	10,850	10,816	11,550
Social Security (FICA)	1,900	1,980	1,900
Life Insurance	40	38	60
Health Insurance	2,605	2,061	1,200
Retirement	630	525	725
Workmen's Compensation	1,500	1,143	1,500
Unemployment Insurance	200	32	250
Education & Conferences	200	52	200
Activity Supplies & Expense	2,500	1,441	2,500
Advertising	100	9	100
Equipment Repair	250	22	250
	36,250	35,388	35,435

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Social Services			
Social Ser. Director Salary	15,350	15,360	16,300
Social Security (FICA)	1,100	1,083	1,200
Life Insurance	20	20	40
Health Insurance	1,890	1,642	1,550
Retirement	375	291	450
Workmen's Compensation	875	668	900
Unemployment Insurance	105	(12)	120
Education & Conferences	250	16	250
Other Supplies & Expense	250	239	250
New Equipment	325	254	200
	20,540	19,561	21,260
Chaplain			
Chaplain Services	1,000	913	1,500
Nursing Hospital Totals	1,941,465	1,914,308	2,178,600
23. Berlin Nursing Home			
Administration			
Administrator's Salary	30,000	29,923	31,800
Office Staff Salaries	43,600	42,894	46,260
Social Security (FICA)	5,100	5,146	5,580
Life Insurance	235	240	285
Health Insurance	3,800	3,747	5,125
Retirement	1,700	1,388	2,060
Workmen's Compensation	215	463	1,910
Unemployment Insurance	420	31	475

	Approved Appropriations 1985	Actual Expenditures 1986	Recommended Budget 1986
Education and Conferences	2,000	1,322	2,000
Legal Services	5,000	4,517	5,000
Certificate of Need Assess.	00	00	2,000
Audit Services	5,500	7,710	4,500
Consultant Services	500	602	500
Dues/Licenses	1,500	2,871	2,000
Office Supplies	4,000	4,012	5,100
Subscriptions/Periodicals	00	00	1,000
Postage	1,300	1,150	1,300
Other Supplies & Expense	500	551	500
Advertising	100	120	100
Telephone	12,600	10,694	10,000
Travel	2,000	969	2,000
Equipment Repairs	3,000	2,550	3,000
General Liability Insurance	13,000	15,553	26,000
New Equipment	3,000	2,569	1,500
	139,070	139,022	159,995
Property Expense			
Interest on Debt	67,650	67,650	61,150
Interest on Long Term Notes	00	00	2,025
	67,650	67,650	63,175
Dietary Department			
Food Service Supervisor Salary	20,570	20,401	20,835
Cooks' Salaries	45,150	43,766	46,835
Dietary Aides' Salaries	118,400	119,377	149,325
Dietician's Salary	5,750	6,049	5,825
Social Security (FICA)	13,400	13,377	15,930

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Life Insurance	330	326	370
Health Insurance	11,375	11,789	13,685
Retirement	4,020	3,257	5,500
Workmen's Compensation	10,100	7,770	12,475
Unemployment Insurance	1,800	350	2,220
Education and Conferences	100	80	300
Dietary Supplies & Expense	15,000	15,610	20,000
Food	185,000	163,869	175,000
Travel	100	00	200
Equipment Repairs	6,000	3,335	8,000
New Equipment	00	00	500
	437,095	409,356	477,000
Nursing Department			
Director of Nursing Salary	25,660	24,517	27,205
R.N. Salaries	75,100	88,116	133,000
L.P.N. Salaries	163,500	161,175	130,500
Nurses Aides' Salaries	437,500	438,468	463,875
Social Security (FICA)	49,350	50,337	53,880
Life Insurance	1,150	1,131	1,100
Health Insurance	27,775	26,907	29,850
Retirement	11,000	7,819	15,475
Workmen's Compensation	38,400	31,031	51,380
Unemployment Insurance	7,700	1,274	9,285
Education and Conferences	1,000	1,140	500
Medical & Surgical Supplies	25,000	20,767	26,250
Other Supplies & Expense	600	860	600
Travel	300	215	300

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Equipment Repairs	1,000	1,268	1,500
Equipment Rental	2,500	3,801	500
New Equipment	500	281	2,200
	868,035	859,107	947,400
Medical Records			
Medical Records Salary	13,250	10,874	14,045
Social Security (FICA)	950	768	1,005
Life Insurance	20	20	20
Health Insurance	00	00	00
Retirement	315	200	375
Workmen's Compensation	40	(76)	45
Unemployment Insurance	105	6	120
Medical Records Consultant	150	110	150
Office Supplies	800	522	4,300
	15,630	12,424	20,060
Inservice			
Inservice Salary	17,000	16,135	18,985
Training Salaries	00	00	1,000
Social Security (FICA)	1,200	1,139	1,425
Workmen's Compensation	900	866	1,100
Unemployment Insurance	210	43	240
In-house Education	700	791	1,000
Other Supplies & Expense	600	547	2,190
Equipment Repair	100	95	150
New Equipment	400	77	1,300
	21,110	19,693	27,390

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Operation/Maintenance of Plant			
Plant Manager's Salary	17,900	16,322	18,800
Maintenance Salaries	14,750	13,475	14,870
Guard Salaries	41,500	39,837	00
Social Security (FICA)	5,250	4,923	2,410
Life Insurance	490	147	65
Health Insurance	6,630	4,107	1,180
Retirement	1,675	1,144	875
Workmen's Compensation	4,200	2,939	1,825
Unemployment Insurance	605	59	240
Education and Conferences	200	00	600
Outside Services	8,850	3,355	13,250
Plant Supplies	00	81	2,500
Electricity	104,920	87,487	100,000
Water	7,500	6,293	7,500
Sewer	9,500	10,583	10,450
Fuel	1,300	769	1,300
Travel	200	50	200
Vehicle Supplies/Expense	1,000	858	1,110
Building Repairs	3,000	2,697	5,755
Equipment Repairs	8,200	5,708	8,350
Snow Removal	1,600	1,395	2,000
Electricity Special	6,475	6,472	7,080
Electricity Spec. Interest	1,475	1,474	870
New Equipment	500	259	2,250
	247,720	210,434	203,480
Laundry Department			
Laundry Supervisor's Salary	13,900	13,742	00
Laundry Aides' Salaries	12,000	9,078	24,940

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Social Security (FICA)	1,780	1,611	1,785
Life Insurance	40	43	40
Health Insurance	2,420	1,953	2,135
Retirement	590	437	670
Workmen's Compensation	1,400	1,355	1,430
Unemployment Insurance	210	15	240
Education and Conferences	00	00	00
Commercial Laundry Service	44,600	44,658	46,600
Linen	7,500	7,326	7,500
Laundry Supplies/Expense	2,500	1,986	3,200
Travel	00	00	00
Equipment Repairs	1,200	328	3,000
New Equipment	425	116	1,000
	88,565	82,648	92,540
Housekeeping Department			
Executive Hskpr. Salary	15,500	15,033	15,660
Porters' Salaries	13,200	11,954	53,885
Housekeeping Aides Salaries	65,700	60,356	75,000
Social Security (FICA)	6,700	6,172	10,335
Life Insurance	165	150	200
Health Insurance	7,070	6,553	6,260
Retirement	2,005	1,458	3,125
Workmen's Compensation	5,180	3,863	7,040
Unemployment Insurance	855	167	1,300
Education and Conferences	200	109	200
Hskpg. Supplies & Expense	10,500	10,268	13,000
Travel	100	25	100

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Equipment Repairs	400	122	1,000
New Equipment	00	98	3,500
	127,575	116,328	190,605
Physicians & Pharmacy			
Pharmacy Consultant	3,700	2,237	4,000
Medical Director	1,200	1,200	1,200
	4,900	3,437	5,200
Activities Department			
Activity Director's Salary	13,650	15,431	14,910
Activity Aide's Salary	15,100	14,487	17,080
Social Security (FICA)	2,060	2,114	2,290
Life Insurance	70	71	70
Health Insurance	3,000	2,720	3,015
Retirement	690	572	855
Workmen's Compensation	1,630	1,373	1,835
Unemployment Insurance	265	59	305
Education and Conferences	200	00	300
Consultant Services	4,100	4,160	5,000
Activity Supplies & Expense	2,000	2,204	3,000
Travel	100	13	100
Equipment Repair	100	00	250
New Equipment	00	00	100
	42,965	43,204	49,110

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Social Ser vices			
Social Serv. Dir. Salary	12,100	8,347	10,200
Social Security (FICA)	825	590	730
Life Insurance	40	00	00
Retirement	265	00	00
Workmen's Compensation	35	297	570
Unemployment Insurance	105	5	120
Education and Conferences	100	40	100
Soc. Serv. Supplies/Expense	100	00	100
Travel	50	00	100
	13,620	9,279	11,920
Physical Therapy			
P.T. Aide Salary	5,350	5,207	6,060
Social Security (FICA)	390	369	435
Life Insurance	10	10	10
Health Insurance	335	312	295
Retirement	130	101	165
Workmen's Compensation	300	284	350
Unemployment Insurance	55	3	55
P.T. Consultant	7,500	3,649	12,000
P.T. Supplies	200	232	200
Equipment Repairs	100	00	100
	14,370	10,167	19,670
Occupational Therapy			
Consultant Services	2,000	106	2,500
O. T. Supplies	200	311	200

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Equipment Repairs	100	00	100
New Equipment	200	00	200
	2,500	417	3,000
Chaplain			
Chaplain Services	2,000	1,150	1,000
Chaplain Supplies	100	15	00
	2,100	1,165	1,000
Speech/Audio Therapy			
Consultant Services	1,000	3,100	3,000
Gift Shop			
Gift Shop Supplies	800	817	1,000
Berlin Nursing Home Totals	2,094,705	1,988,248	2,275,545
24. Coos County Farm			
Superintendent's Salary	5,000	5,000	5,000
Farm Manager's Salary	18,500	18,481	18,500
Herdsman's Salary	16,520	16,457	16,520
Laborers' Wages	12,000	5,825	15,000
Incentive Bonus Wages	2,000	542	2,000
Social Security (FICA)	3,850	4,018	3,750
Life Insurance	65	70	65
Health Insurance	3,150	2,744	2,550
Retirement	1,000	798	1,100

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Workmen's Compensation	4,875	4,102	5,200
Unemployment Insurance	425	35	360
Meals	1,405	1,569	1,200
Employee Physicals	50	00	50
Veterinary Service/Supply	2,500	4,078	4,000
D.H.I.A. Expense	1,600	1,929	1,800
Breeding Service	2,800	3,453	3,200
Registration	500	433	600
Adm. Supplies/Expense	3,100	1,898	2,500
Gasoline/Diesel/Oil	5,200	4,046	4,500
Sawdust/Bedding	5,400	3,450	4,000
Other Supplies/Expense	8,000	8,963	8,000
Electricity/Utilities	1,400	1,269	1,500
Travel	100	202	500
Seed and Plants	2,000	1,332	2,000
Fertilizer and Lime	10,155	10,480	9,000
Sprays and Dust	1,000	1,019	1,000
Dairy Concentrates - Feed	55,000	44,563	45,000
Non-Concentrate Feed	5,000	10,467	7,500
Non-Dairy Concentrates	4,000	5,098	5,000
Bldg. Maint. & Repair	6,000	5,142	5,000
Vehicle/Equip. Repair	6,000	9,167	6,000
Woodland Expense	2,000	1,076	1,000
Real Estate Taxes	6,300	5,132	5,500
Land Rental	2,725	2,750	1,225
Equipment Rental	500	1,859	1,000
Outside Trucking	500	225	500

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Interest - Capital Loans	6,195	6,178	5,425
General Liab. Insurance	1,500	1,262	2,500
Minor Equipment	1,000	2,526	1,000
	209,315	197,638	200,545
25. Land Management Contract			
Forester's Salary	2,500	00	2,500
Social Security (FICA)	175	00	175
Workmen's Compensation	225	00	225
Unemployment Insurance	40	(22)	40
Purchased Wood	7,060	6,427	7,060
	10,000	6,405	10,000
EXTENSION SERVICE and SOIL CONSERVATION DISTRICT			
26. Cooperative Extension Service			
Agents' Salaries	32,833	30,678	33,500
Clerical Salaries	25,325	25,308	27,500
Workstudy Salaries	300	00	300
Social Security (FICA)	1,800	1,784	2,000
Life Insurance	50	41	50
Retirement	600	471	725
Workmen's Compensation	80	(90)	85
Unemployment Insurance	210	27	240
Office Supply/Expense	4,500	3,403	4,500
Supplies & Expense EFNEP	200	12	00

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
Communications	4,880	4,797	5,300
Communications EFNEP	100	00	00
Employees' Travel	13,050	12,809	14,600
Council Travel	375	473	500
Employee Travel EFNEP	700	969	1,500
Equipment Repairs	750	111	750
Rent	150	51	150
Interest Long Term Notes	00	00	285
Contents Insurance	150	150	150
Fidelity Bonds	70	70	70
New Equipment	2,000	1,875	1,750
	88,123	82,939	93,955
27. Soil Conservation District			
S.C.D. Clerk Salary	6,420	6,324	11,627
Social Security (FICA)	460	446	820
Life Insurance	20	15	21
Retirement	00	00	301
Workmen's Compensation	20	(23)	43
Unemployment Insurance	100	15	120
	7,020	6,777	12,932
DEBT SERVICE			
28. Principal - Long Term Notes	82,000	82,000	80,000
29. Principal - Bonded Debt	85,000	85,000	85,000
30. Interest - Short Term Notes	113,000	111,761	117,500
31. Interest - Long Term Notes	550	550	200

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
SOCIAL SERVICE AGENCIES			
32. RSVP - Federal Grant	00	10,444	00
33. RSVP - County	8,000	8,000	10,000
34. Family Planning	7,000	7,000	9,000
35. Response	3,000	3,000	3,000
36. Food Pantry	3,000	3,000	3,000
37. Senior Meals	7,000	7,000	10,000
UNINCORPORATED TOWN EXPENSE			
38. Unincorporated Towns			
Fire Protection	1,000	00	1,000
Bridges and Highways	00	638	00
Police Protection	00	00	00
Solid Waste Management	1,500	1,500	1,500
Ambulance Service	3,000	1,500	3,000
General Assistance	00	00	2,500
	5,500	3,638	8,000
COUNTY DELEGATION			
39. Delegation Expense	5,000	3,653	5,000
County Operating Budget Totals	7,015,033	6,712,200	7,456,507

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
CAPITAL OUTLAY BUDGET			
1. Register of Deeds Special			
Photocopier	2,750	2,750	00
Pocket Map File	00	00	2,200
	2,750	2,750	2,200
2. Jail/House of Correction Special			
Radios	1,500	965	00
Secured Exercise Yard	00	00	10,000
Special Equipment	00	00	5,000
	1,500	965	15,000
3. West Stewartstown Nursing Hospital Specials			
Smoke Alarms	5,000	5,000	00
Linen Carts	2,000	2,000	2,200
Letter Quality Printer	2,000	1,569	00
Heating System Controls	5,000	4,900	00
Generator	1,000	00	1,000
Automobile	00	00	12,000
Food Wagon	00	00	5,100
Desks	00	00	1,500
Oxygen Concentrator	00	00	2,500
	15,000	13,469	24,300

	Approved Appropriations 1985	Actual Expenditures 1985	Recommended Budget 1986
4. Berlin Nursing Home Specials			
Smoke Alarms	9,000	8,795	00
Parking Lot Lighting	5,500	5,580	00
Window Replacements	2,500	00	00
Food Carts/Ice Machine	10,000	7,382	00
Computer Equipment	00	00	3,000
Drapes	00	00	12,000
Oxygen Concentrators (2)	00	00	5,000
	27,000	21,757	20,000
5. Farm Specials			
50 H.P. Utility Tractor	5,000	4,800	00
Dairy Barn Repairs	10,000	5,358	00
Hay Barn Repairs	14,000	9,365	00
Manure Spreader	00	00	7,000
Bailer - Used	00	00	4,000
Building Renovations	00	00	24,000
	29,000	19,523	35,000
6. Coop. Ext. Service Special			
Computer	3,772	2,893	00
7. Berlin Courthouse Special			
Roof	10,000	745	00
County Capital Budget Totals	89,022	62,102	96,500
TOTAL APPROPRIATIONS	$7,104,055	$6,774,302	$7,553,007

BUDGET OF COOS COUNTY - 1986

REVENUES

	Approved Revenues 1985	Actual Revenues 1985	Projected Revenues 1986
STATE/LOCAL GOVERNMENT			
1. Property Taxes	$ 2,262,335	$ 2,262,321	$ 2,407,807
2. Motor Vehicle Taxes	15,000	14,580	15,000
3. N.H. Shared Revenues	7,000	6,934	7,000
4. Resident Taxes	700	720	800
U.S. GOVERNMENT			
5. Payment in Lieu of Taxes	90,000	97,245	90,000
6. General Revenue Sharing	150,000	150,000	90,000
7. Special Grant - R.S.V.P.	00	10,583	00
REGISTER OF DEEDS			
8. Register's Fees	55,000	66,660	55,000
COURTHOUSES			
9. Rentals	9,600	9,600	35,700

	Approved Revenues 1985	Actual Revenues 1985	Projected Revenues 1986
PUBLIC ASSISTANCE PROGRAMS			
10. Recoveries	500	00	1,000
11. Court Diversion Allocation	00	00	21,800
CRIMINAL JUSTICE PROGRAMS			
12. Jail/HOC Board and Room	00	1,070	00
13. Sheriff's Courtroom Security	00	8,305	25,000
ENTERPRISE FUNDS			
14. West Stewartstown Nursing Hospital			
Medicaid - New Hampshire	1,625,500	1,484,040	1,518,800
Private Pay Patients	204,400	405,857	423,400
Medicaid - Other States	40,000	49,156	41,600
Other Patient Income	00	192	00
Miscellaneous Income	5,000	2,459	00
Services to Other Departments	46,000	59,160	55,000
Interest Income	00	4,438	5,000
Respite Care Income	00	290	00
	1,920,900	2,005,592	2,043,800
15. Berlin Nursing Home			
Social Security, Veterans' Adm., Retirement, etc.	451,250	432,166	430,000
Medicaid - New Hampshire	1,428,950	1,378,071	1,442,400
Private Pay Patients	162,800	236,554	220,000

	Approved Revenues 1985	Actual Revenues 1985	Projected Revenues 1986
Other Patient Income	00	3,265	00
Miscellaneous Income	4,500	508	500
Interest Income	5,400	6,976	7,000
Gift Shop Income	600	810	700
Activities Income	1,500	130	1,000
	2,055,000	2,058,480	2,101,600
16. County Farm			
Sale of Milk	160,000	150,409	165,000
Sale of Livestock	4,000	3,413	4,000
Sale of Produce	3,500	3,612	3,500
Sale of Heifers	10,000	00	5,000
Sale of Firewood	20,000	7,677	11,000
Sale of Stumpage	2,000	9,228	2,000
Food to Nursing Hospital	10,000	10,878	10,000
Miscellaneous Income	00	2,257	00
	209,500	187,474	200,500
INVESTMENTS			
17. Interest - CD's/MM	85,000	88,821	107,000
18. Interest - Delinquent Taxes	00	53	00
19. Interest - Workmen's Compensation	00	32,123	00
20. Proceeds - Long Term Notes	89,020	82,914	96,500

	Approved Revenues 1985	Actual Revenues 1985	Projected Revenues 1986
UNINCORPORATED TOWNS			
21. Refund for Services	4,500	3,000	4,500
OTHER			
22. Insurance Refunds	00	304	00
23. Miscellaneous Income	00	14,592	00
24. Surplus to Reduce Taxes	150,000	150,000	250,000
TOTAL COUNTY REVENUE BUDGET	$7,104,055	$7,251,371	$7,553,007

N O T E S

REPORT OF THE SUPERINTENDENT

As this is written, 1985 is history and the operations of the County Institution finished the year having shown a great deal of progress in reaching the goals established in January of 1985.

The Nursing Hospital ended the year with an operating profit in excess of ninety thousand dollars. Mrs. Noella Cote, Administrator, and her staff were able to reverse the downturn in resident census and this turnaround has resulted in an increase in revenue of 20.5% or $342,051. In 1986, we are hopeful that patient census will remain at 95% or better. There are plans currently being reviewed for renovations to the patient living areas and improvements to the heating system. The County Delegation will be making their decision relative to these renovations early in the year.

The Farm continues to suffer along with other dairy farms. Nineteen eighty-six appears to be another year when milk prices will continue to decrease. Expenses in 1985 were lower than 1984's by 14% and the record corn crop was in excess of 1,200 tons; however, the farm continues to just break even. One of the considerations of the Commissioners and the Delegation during 1986 will be a discussion of the future of the farm's operation. It plays a very positive role in the operation of the House of Correction as it provides work sites for long-term inmates. We were able to operate nearly all year with only a farm manager and herdsman as salaried employees; the balance of the required labor was provided by inmates. The building improvement project is now in its second year and inmate labor is a vital part of this project also.

The Jail and House of Correction report can be found further in this County Report; however, I would like to take this opportunity to thank Mr. Armand Hemon, Director, and his staff for their dedication and perserverance to what is, at best, a difficult job. Last year, I reported that if the population in our correctional facilities continued to rise the County would be faced with considering additional space. As this is being written, plans for an expansion are being developed.

I would like to thank the County Commissioners and Delegation for their continued support. In addition, I want to give special thanks to all the County's employees for a job well done.

Frederick W. King
Superintendent

COOS COUNTY INSTITUTION
Statement of Revenue and Expense
1985

WEST STEWARTSTOWN NURSING HOSPITAL		
REVENUES:		
Board and Care	$ 1,939,535	
Miscellaneous Income	6,897	
Reimbursement - Jail and Farm	59,160	
		$ 2,005,592
DISBURSEMENTS:		
Administration	161,504	
Property Expense	5,253	
Dietary	421,637	
Nursing	902,883	
Maintenance	158,251	
Laundry	72,413	
Housekeeping	122,777	
Activities	35,388	
Social and In-Service	33,289	
Chaplain Services	913	
		1,914,308
TOTAL OF REVENUES OVER DISBURSEMENTS		91,284
JAIL AND HOUSE OF CORRECTIONS		
REVENUES:		
Miscellaneous Income	1,070	1,070
DISBURSEMENTS:		
Expense of Operation	373,946	373,946
TOTAL OF DISBURSEMENT OVER REVENUES		(372,876)
COUNTY FARM		
REVENUES:		
Sale of Milk	150,409	
Sale of Livestock	3,413	
Sale of Produce	3,612	
Sale of Wood	16,905	
Food Transfer to Nursing Hospital	10,878	
Miscellaneous Income	2,257	
		187,474
DISBURSEMENTS:		
Expense of Operation	197,638	197,638
TOTAL OF DISBURSEMENTS OVER REVENUES		(10,164)
NET COST OF NURSING HOSPITAL, FARM, JAIL		(291,756)

REPORT OF ADMINISTRATOR
COOS COUNTY NURSING HOSPITAL
West Stewartstown

Coos County Nursing Hospital, an Intermediate Level of Care Facility (ICF), provides regular medical, nursing, social, recreational, and rehabilitation services in addition to room and board for people not capable of fully independent living.

The Social Service Department together with the Administrator and the Director of Nursing screened applications for admission, the main criteria being that the applicant be medically needy. Eighty-two (82) applicants were accepted for admission. The Social Service Director interacts with patients, families, and many times on behalf of the residents in dealing with the Division of Welfare, Veteran's Administration and Social Security, completing all forms, applications and redeterminations of extended stays to assure residents continued benefits from these agencies. Social plans and discharge plans are developed for all patients on admission. We had forty-one (41) discharges in 1985. Many families are taking advantage of our Respite Care service.

On admission each patient is assigned to a physician and the patient is seen by this physician monthly. In addition, the physicians visit the nursing hospital weekly on a rotation basis and are always available for any emergency. The Medical Record Librarian conducts on-going screening of each patient's medical record for timely certifications, progress notes, and physician's signatures to meet federal regulations. The cost of all drugs prescribed by physicians is included in the per diem rate and continues to be a saving for our residents.

Nursing service in keeping with the philosophy of the nursing hospital administration has developed and implemented a restorative nursing program to assist each patient to reach and/or maintain his/her highest level of independence. The active restorative nursing program which was initiated in July, 1985, has proven to be a valuable and beneficial component of nursing practice and is successfully meeting its established goal.

Twenty new employees were given orientation to the facility and their assigned positions by the Inservice Education Coordinator. The Coordinator presented a nursing assistant course leading to certification for nine (9) students. Inservice programs were scheduled throughout the year and were well attended. Approximately thirty (30) employees attended programs outside the facility.

The Activity Department provided diversion and recreation to the residents by scheduling regular and special activities. Among some of the group activities that were thoroughly enjoyed by all who attended were the international dinners with appropriate themes, an evening dance, and the foliage bus tours, courtesy of Nugent Bus Service and the Lions' Club.

The Dietary Department continues to serve delicious nutritional meals which our residents and staff alike enjoy very much. A total of 163,338 meals were served during the year. The Housekeeping Department takes great pride in maintaining a clean and healthy environment for the residents.

The publication of our newsletter "The North Star" continues to generate interest. We are grateful to our co-editors, the Social Service Director and the Activity Director, as well as other staff members for their contribution to this project.

On behalf of all our residents, I wish to thank their families who have requested memorials be donated to this nursing hospital. I want to take this opportunity to thank our patients' families and the numerous individuals, groups, and organizations who give so willingly of their time to enrich the lives of our residents.

May I say thank you to our loyal and dedicated staff; Commissioners Dr. Norman Brungot, Mr. Thomas Corrigan, and Mrs. Sue Trottier; and members of the Coos County Delegation for their cooperation and support.

In conclusion, I would say we had a good year, reaching our goal to increase the daily patient occupancy rate. We are moving ahead in updating our procedures to keep up with the changes occurring in long term care, keeping in mind that our principal objective is to maintain a high standard of quality care.

Noella Cote
Administrator

REPORT OF THE JAIL AND HOUSE OF CORRECTION
1985

The trends that were present a year ago relative to increased daily census in the County's correction facility continued throughout 1985. The pre-trial detainee population seemed to moderate somewhat but sentenced inmate population continues to increase to the point that severe overcrowding of the facility has created a situation where control has become a function of space rather than rules and regulations. The County Commissioners and Delegation have been kept up to date on this situation and as this is being written two possible expansion plans for the House of Correction are being prepared. Additional staff time of 70 hours per week was approved as part of the 1985 budget and additional hours are being considered now in order to supplement the staff during peak hours. It is a credit to the professionalism of the staff that serious incidents have not taken place during the last months. I am hopeful that 1986 will see the County find a satisfactory solution to what has become a crisis in corrections.

The following list provides the types of offenses for which time was served in 1985 along with the numbers of individuals serving time for each of the listed offenses:

CRIMES AGAINST PROPERTY

Arson	1
Burglary	19
Concealment of Merchandise	1
Criminal Mischief	6
Criminal Trespass	13
Forgery	4
Receiving Stolen Property	3
Tampering with Public Records	1
Theft	7
Theft By Deception	4
Theft of Services	3
Theft By Unauthorized Taking	14
Unauthorized Use of Propelled Vehicle	3
	79

CRIMES AGAINST PERSONS

Assault, Simple	18
Assault, Aggressive	6
Assault, Sexual	14
Criminal Threatening	7
Criminal Restraint	1
False Imprisonment	1
Harassment	2

Sale of Controlled Drugs	1
Sale of Alcohol to Minors	1
	51

VICTIMLESS CRIMES

Bench Warrant	2
Contempt of Court	7
Criminal Liability	1
Deportation	3
Disobeying Officer	1
Disorderly Conduct	1
Fugitive from Justice	4
Hindering Apprehension	1
Motor Vehicle Violations	
Driving After Revocation	9
Driving After Suspension	4
Driving While Intoxicated	24
Driving Without License	2
Habitual Offender	2
Reckless Conduct	1
Possession of Controlled Drug	7
Resisting Arrest	4
Violation of Probation	4
	77

The following list is a summary of the total inmate days for 1985 along with a breakdown of age categories of the inmates:

A. Total Number of Inmates Booked in 1984 and Held Over into 1985:

1.	Male Jail Inmates	6	Days Served in 1985	312
2.	Male HOC Inmates	20	Days Served in 1985	2251
3.	Female Jail Inmates	0	Days Served in 1985	0
4.	Female HOC Inmates	0	Days Served in 1985	0
		26		2563

B. Total Number of Males Booked in 1985:

1.	Jail Inmates	103	Days Served in 1985	1408
2.	HOC Inmates	89	Days Served in 1985	5061
	Total Handled	192		6469

C. Total Number of Females Booked in 1985:

1.	Jail Inmates	4	Days Served in 1985	38
2.	HOC Inmates	0	Days Served in 1985	0
	Total Handled	4		38

D. Surrogate Detention During 1985:

1.	State Hospital	1	Days Served in 1985	365
2.	State Prison	1	Days Served in 1985	48
	Total Handled	2		413

E. Total of 1985 Male and Female Bookings, Plus Carryover from 1984:

1.	Total of all inmates handled in 1985	222
2.	Total of all time served in 1985	9070
3.	Total of all accountable time served (Including Surrogate Detention)	9483

F. Protective Custody Persons 7

G. Breakdown of Inmate Age Groups:

		Jail	HOC	Total	Percentage
1.	18 to 15 years	55	63	118	53
2.	26 to 35 years	34	22	56	25
3.	36 to 45 years	14	19	33	15
4.	46 to 55 years	5	3	8	4
5.	56 years and over	3	4	7	3
	Total	111	111	222	100

Frederick W. King
Superintendent

REPORT OF ADMINISTRATOR
COOS COUNTY NURSING HOME
Berlin

This past year has been one of great demand for our Nursing Home beds. Twenty-four residents were admitted in 1985 with a 99.0% occupancy rate. The balance of the patient days were largely attributable to hospital leave days.

We continuously strive to enhance our services in response to the needs of our residents, with particular attention called to the rehabilitative therapies. These services to our residents provide the essential link to the maintenance of independence in the activities of daily living.

The philosophy of the Berlin Nursing Home is that of providing an environment which fosters dignity, self-respect and a quality of life for our aged. Conscientious employees are vital, serving as the support system for those residents whose family and friends are unable to be with them.

Cognizant of the efforts of all personnel, friends, volunteers and religious and civic organizations, I wish to extend my sincere appreciation for the diligence and support of those people. It is through this unified approach to the care of the elderly that we are able to offer quality services to the citizens of Coos County.

I look forward to my continued affiliation with the Nursing Home and feel confident that together we will rise to meet the challenges of the future.

Beatrice H. Coulombe
Administrator

CHAPLAIN'S REPORT
COOS COUNTY NURSING HOME
Berlin

To The Board of Commissioners and Citizens of Coos County:

I am very happy to continue my work as Protestant Chaplain of the Nursing Home. It is very enjoyable, enriching and fulfilling. I continue to coordinate protestant religious services among the clergy of Berlin, Gorham and Milan for two Wednesdays a month. I also visit once or twice a week and attend as many special events as possible to make my presence known. This is important because I am available to the people who come to visit their loved ones and friends. In this way I come to know families and the residents better and am able to help in time of need.

The staff of the Nursing Home is a group of very good people with which to work. Everyone is open and friendly. I try to cooperate fully so as not to obstruct the work of the nurses and aides. I also make myself available to those who work at the home in case of need.

I wish to thank Pam, Diane, Janet and Pauline for all their help in the past year. They make sure everything is in readiness for the church services. Their work days are busy, but they go that extra mile so the resident's spiritual life is not neglected.

Yes, it is an honor and a privilege to be the Protestant Chaplain for the Coos County Nursing Home in Berlin. I will continue to try and give my best to the residents and to the staff during the coming year. If there are ways by which my work can become even more meaningful, I am open to any and all suggestions which could improve the religious-life program at the Nursing Home.

Rev. Harry A. Bartlett, Pastor
United Church of Christ, Congregational
United Methodist Church
Berlin, New Hampshire

DAVID L. CONNORS & CO., P.C.
Certified Public Accountants
194A Pleasant St. • Concord, N.H. 03301 • 603-225-7772

Board of County Commissioners
County of Coos, New Hampshire

We have examined the general purpose financial statements of the County of Coos, New Hampshire as at and for the year ended December 31, 1984, as stated in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The County has not maintained a complete record of its General Fixed Assets. The General Fixed Assets Account Group included in these financial statements has been prepared using both actual and estimated historical costs provided by County management and current appraisal data provided by insurance companies. Generally accepted accounting principles require that fixed assets be maintained at historical cost. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we are unable to express an opinion on the accompanying financial statements of the General Fixed Assets Account Group.

In our opinion, the general purpose financial statements referred to above, other than the financial statements of the General Fixed Assets Account Group, present fairly the financial position of the County of Coos, New Hampshire as at December 31, 1984 and the results of its operations and the changes in financial position of its enterprise funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

March 31, 1985 David L. Connors & Co. P.C.

Exhibit 1

COUNTY OF COOS, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1984

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
ASSETS			
Cash	$ 210,036	$ 2,010	$ -
Accounts receivable	71,982	-	-
Due from other funds	338,558	2,316	-
Due from other governments	87,182	34,393	-
Inventories	-	-	-
Prepaid expenses	6,555	-	-
Property, plant and equipment, net	-	-	-
Amount required to be provided for retirement of long-term debt	-	-	-
Amount to be provided for retirement of accrued vacation and sick leave	-	-	-
Total Assets	$ 714,313	$ 38,719	$ -
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	$ 412,137	-	-
Accrued expenses	-	-	-
Due to other funds	7,151	14,535	-
Due to specific agencies/groups	-	-	-
Bonds and notes payable	-	-	-
Total Liabilities	419,288	14,535	-
Fund Equity			
Investment in general fixed assets	-	-	-
County contribution	-	-	-
Federal contribution	-	-	-
Retained earnings	-	-	-
Fund balance			
Reserved			
Reserved for encumbrances	14,365	-	-
Unreserved			
Designated for sick pay	116,951	-	-
Undesignated	163,709	24,184	-
Total Fund Equity	$ 295,025	$ 24,184	$ -
Total Liabilities and Fund Equity	$ 714,313	$ 38,719	$ -

The accompanying notes are an integral

Exhibit 1

COUNTY OF COOS, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1984

Enterprise Fund Types		Fiduciary Fund Type	Account Groups		
Berlin Nursing Home	West Stewartstown Nursing Home	Agency	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$ 67,682	51,599	42,323	-	-	373,650
137,002	141,084	-	-	-	350,068
-	4,835	-	-	-	345,709
-	-	-	-	-	121,575
28,863	39,119	419	-	-	68,401
1,205	1,202	-	-	-	8,962
1,642,539	286,620	-	1,950,864	-	3,880,023
-	-	-	-	92,855	92,855
-	-	-	-	50,918	50,918
$1,877,291	$ 524,459	$ 42,742	$1,950,864	$ 143,773	$5,292,161
$ 34,549	42,119	-	-	-	488,805
130,660	179,293	-	-	50,918	360,871
167,923	156,100	-	-	-	345,709
-	-	42,742	-	-	42,742
899,295	67,346	-	-	92,855	1,059,496
1,232,427	444,858	42,742	-	143,773	2,297,623
-	-	-	1,950,864	-	1,950,864
18,514	18,545	-	-	-	37,059
600,000	-	-	-	-	600,000
26,350	61,056	-	-	-	87,406
-	-	-	-	-	14,365
-	-	-	-	-	116,951
-	-	-	-	-	187,893
644,864	79,601	-	1,950,864	-	2,994,538
$1,877,291	$ 524,459	$ 42,742	$1,950,864	$ 143,773	$ 5,292,161

part of this combined balance sheet.

REPORT OF THE COUNTY ATTORNEY

TO THE COMMISSIONERS OF COOS COUNTY:

The following is my report of cases disposed of in 1985:

FELONIES: Pleas - 39; Charges Reduced - 34; Nol Prossed - 6; Jury Trials: Guilty - 3; Not Guilty - 1; Sentences: State Prison - 24; House of Correction - 28.
Total Disposed - 83.

MISDEMEANORS AND VIOLATIONS: Pleas - 9; Charges Reduced - 7; Nol Prossed - 13; Trials: Guilty - 2; Not Guilty - 3; Remanded - 16; House of Correction Sentences - 12.
Total Disposed - 50.

MISCELLANEOUS: Non-support - 25; Juveniles - 2; Habitual Offender - 35; Annulment hearing - 1; Hearings to Suspend - 12; Habeas Corpus Hearings - 2.
Total Disposed - 77.

In addition, Indictments were presented to the Grand Jury six times, hearings on motions were held in many cases, including motions for discovery, to suppress, to quash, to continue, to dismiss, as well as pre-trial hearings and conferences on all felony matters. Also assisted, advised and/or conferred with most Law Enforcement Agencies, County Agencies and many of the Courts in the County.

On behalf of all citizens, I wish to extend my thanks to all Law Enforcement Agencies, the Crime Lab, the Medical Examiners and Pathologists.

Pierre J. Morin
Coos County Attorney

REPORT OF WELFARE DIRECTOR
BY TOWNS
1985

TOWNS	DIRECT AID	SOLDIER'S AID	CHILDREN'S AID	TOTAL
BERLIN	28,503.39	9,414.38	53,679.21	91,596.98
CARROLL	40.00	374.97	0.00	414.97
CLARKSVILLE	0.00	0.00	0.00	0.00
COLEBROOK	106.90	0.00	3,734.87	3,841.77
COLUMBIA	1,152.46	0.00	0.00	1,152.46
DALTON	32.73	425.89	3,822.70	4,281.32
DUMMER	0.00	0.00	0.00	0.00
ERROL	0.00	0.00	0.00	0.00
GORHAM	400.00	0.00	0.00	400.00
JEFFERSON	0.00	0.00	360.00	360.00
LANCASTER	4,952.77	370.70	14,747.85	20,071.32
MILAN	28.00	0.00	0.00	28.00
NORTHUMBERLAND	1,783.48	145.24	28,141.65	30,070.37
PITTSBURG	0.00	0.00	0.00	0.00
RANDOLPH	0.00	0.00	0.00	0.00
SHELBURNE	0.00	0.00	0.00	0.00
STARK	0.00	0.00	0.00	0.00
STEWARTSTOWN	218.06	0.00	0.00	218.06
STRATFORD	0.00	0.00	0.00	0.00
WHITEFIELD	1,241.89	0.00	15,117.33	16,359.22
	38,459.68	10,731.18	119,603.61	168,794.47

SUMMARY SHEET - COOS COUNTY
WELFARE 1985

MONTH	TOTAL AID	DIRECT AID	SOLDIER'S AID	B & C	MEDICAL	HOSPITAL	BURIAL
JAN.	14,026.29	815.41	641.86	11,591.68	977.34	0.00	0.00
FEB.	27,288.65	1,725.95	1,276.99	23,621.68	564.03	0.00	0.00
MAR.	24,365.78	3,379.16	1,040.97	18,497.34	148.31	0.00	1,300.00
APR.	14,582.88	2,768.39	549.00	10,652.36	613.13	0.00	0.00
MAY	12,517.30	2,344.45	715.00	8,982.64	475.21	0.00	0.00
JUNE	8,827.19	2,022.34	936.85	5,330.50	537.50	0.00	0.00
JULY	13,511.21	4,148.82	700.60	8,060.84	600.95	0.00	0.00
AUG.	18,865.47	3,112.09	956.34	14,500.55	296.49	0.00	0.00
SEPT.	9,087.09	2,733.87	900.87	4,473.90	178.45	0.00	800.00
OCT.	8,532.06	2,840.56	1,202.72	3,277.04	411.74	0.00	800.00
NOV.	7,397.66	3,042.38	1,273.86	2,925.46	155.96	0.00	0.00
DEC.	11,720.69	1,869.93	318.39	8,533.42	598.95	0.00	400.00
TOTAL	170,622.27	30,803.35	10,513.45	120,447.41	5,558.06	0.00	3,300.00
AMOUNT BUDGETED	267,000.00	49,400.00	10,950.00	193,000.00	11,250.00	0.00	2,400.00
PERCENT EXPENDED	63%	62%	96%	62%	49%	--	137%